

dirt roads; the amount which will be levied together with the total amount which will be available to each election district for ordinary repairs to macadam or other permanently improved roads; the amount, with sources of same, which will be available for resurfacing and other extraordinary repairs to macadam, or other permanently improved roads, with the names of the roads by election districts upon which such resurfacing or extraordinary repairs are to be made, and the estimated amount which will be available for the purpose on each of such roads; the names by election districts of the roads which said board has selected to be macadamized or permanently improved during the ensuing year, and the estimated amount which will be available for each of said roads; and said board shall set a date not later than April 16th following, upon which it will receive requests from the citizens and taxpayers of the several election districts for additional road improvements, which they may desire to have made during the ensuing year, either from a special levy upon the taxable property of the election district in which such road or roads are located or border upon, by private subscription, or partly by private subscription and partly by such special levy, or otherwise. And after having heard such requests said board shall take such action as it may see fit with respect to the entire matter, consistent with law. And if said board shall determine that there is a general demand on the part of the citizens and taxpayers of any election district for a special levy upon the taxable property of such district or districts, for a special or additional road improvement fund for the construction or repairs to a road, within or bordering upon such district or districts, which otherwise could not be constructed or repaired during the ensuing year, said board may make a reasonable special levy upon the taxable property of such election district or districts for the purpose, or it may require petitioners to apply for a vote on a bond issue according to the method provided by sections 177D and 177E of this subtitle, if it shall appear to said board that the levy of a special tax upon the property of such district or districts for such purpose or purposes would too heavily burden the taxpayers thereof. It shall not be lawful for said Board of County Commissioners to approve nor for the County Treasurer to pay any bill requiring an expenditure out of any levy for road purposes unless the bill or voucher therefor shall show in detail the name of the election district, the location of the road, the amount and cost of supervision, the amount and cost of labor, the amount and cost of team hire, the amount and cost of material, and such other detail as may be necessary to show the nature and char-