

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 on which date it will receive requests from the citizens and taxpayers of the several election districts for additional road improvements, which they may desire to have 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 the petitioners to apply for a vote on a bond issue according to the method provided by Sections 750 and 751 of this sub-title, 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 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 character of the expense. Such charges shall be entered in books by election districts in such manner that at any time all expenditures on any road can be easily ascertained, and the auditor who audits the accounts of the County Treasurer shall certify that this provision of law has been complied with or report the facts where it has been violated.

The expression "other permanently improved roads" as used in this section is hereby defined to mean macadam, stone, gravel, shell, concrete or other permanent modern roads.

1914, ch. 181 and ch. 457.

747. The Board of County Commissioners of Montgomery County shall annually make a general levy of an amount sufficient, with such other funds applicable thereto, for the repair and reconstruction of bridges and culverts and approaches thereto. Said funds to be apportioned to the several election districts according to the road mileage in said districts after provision has been made for new bridges as hereinafter provided.