

systems, for which the bonds were issued. The bids shall be received upon such condition and in such manner as they deem proper, and they shall award the contract or contracts, to the lowest responsible bidder, or may reject any, or all bids in their discretion, or may build any or all parts of the work so planned, in any other way advisable, provided, however, that no change be made effecting the efficiency or capacity of the system and provided further that no contract exceeding \$500.00 shall be let except upon competitive bidding.

1914, ch. 793, sec. 529M.

924. The payment of said bonds and the interest thereon, shall be provided for by a sewerage and drainage tax, levied annually on all the assessable property within the district or area. The amount to be levied for interest in any one year shall not exceed the maximum amount necessary to pay the interest on the entire bond issues unredeemed. The amount to be levied for payment of principal, in any one year, shall not exceed an amount, equal to the sum total of the bond issues unredeemed, divided by the number of years the bond issues have yet to run.

The said Commission shall cause to be kept, by the County Treasurer, in a separate tax book or record, a list of all the properties within the district or area, subject to the sewerage and drainage tax. These properties shall be listed, alphabetically, with reference to the sewerage or drainage district, and numerically with reference to the collection or tax district in which they are located.

The sewerage and drainage tax records shall contain in addition to such dates as is now entered on the tax books of the County, a reference by liber and folio number, to other tax records where the various properties are listed.

The regular tax collecting authorities of the County are hereby charged with the duty of collecting all taxes levied for the purpose of this Act, and in the same manner and at the same time as other State and County taxes are collected.

All laws relating to assessment, collection, non-payment and penalty, of regular County taxes, shall apply to all taxes levied for the purpose of carrying out the provisions of this Act.

1914, ch. 793, sec. 529N.

925. All expenses incurred in any district or area in carrying out the purpose and intent of this Act, including all expenses of an election, or such portion thereof, as is in the opinion of the Board of Supervisors a resultant of the Sewerage and Drainage Bond Issue Referendum, shall be charged against the district or area. Such expense is to be paid out of the bond issue if an election is favorable, otherwise it shall be liquidated by the sewerage and drainage tax, and the Board of County Commissioners are hereby authorized to levy annually at the time of the general levy on all the assessable property within the various districts or areas, an amount sufficient to meet all expenses incident to the planning, estab-