missioners may temporarily borrow money for the use of the county in anticipation of the receipt of taxes levied for any year, provided that they shall not in the manner and for the purpose aforesaid borrow in the aggregate more than seventy-five thousand dollars, and such sum so borrowed shall all be repaid and such demand fully satisfied on or before the first day of April following the beginning of the fiscal year in which the said money is so borrowed, and the said Board of County Commissioners shall not borrow any money for any purpose between the first day of April and the thirtieth day of April ensuing, or the close of the said fiscal year, except, however, such certificates of indebtedness that may be issued from time to time by the said County Commissioners (1) for the maintenance and support of the public schools in said county and (2) for the maintenance and repairs to the county shell road and bridges, not exceeding one hundred and twenty thousand dollars in any one fiscal year as provided by the succeeding Section 154 of this Article. In case of any deficiency in revenue and taxation to meet the amount provided in the said estimates, there shall be a pro rata abatement of all appropriations except for the payment of the State taxes and the principal and interest of the county debt, and in case of any surplus arising in any fiscal year, by reason of excess of income received from the estimated revenue over the expenditure for such years, the said surplus shall be passed by the Board of County Commissioners to a fund which shall be a part of the revenue for the ensuing fiscal year.

Section 154. The County Commissioners of Dorchester County, whenever in their discretion they may deem it advisable, are authorized to issue certificates of indebtedness for the payment of: (1) The maintenance and support of the public schools in said county; and (2) for repairs and maintenance to the county shell roads and bridges, and for no other purpose whatsoever, bearing interest at the rate of not exceeding six per centum (6%) per annum from the date of same which shall be endorsed upon the face of such certificates, and they shall levy on the assessable property of the county liable to taxation for the payment of said interest-bearing certificates in like manner as by law other claims have been heretofore levied for and all such certificates of indebtedness issued and executed by the County Commissioners shall be a lien upon all the assessable property in Dorchester County, Maryland, provided, however, that all interest-bearing certifi-