election districts, as herein stated, but 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 of said district or districts, they, the said County Commissioners, are authorized and empowered to issue and place special road improvement bonds of said county to cover the costs of such "procurement and improvement of such road or toll pike," in such district or districts, the amount of such bonds not to exceed ten per cent, of the taxable basis of such election district or districts; provided, that they, the said County Commissioners, shall prepare resolutions specifying the nature and estimated cost of such special road procurement and improvements, manner of issue and payment by special improvement bonds specifically designating the election district or districts. in which property is to be taxed to carry said bonds and pay the interest thereon; said proposed resolutions shall be posted in at least five conspicuous places in each of the election districts affected thereby, and published once a week for three consecutive weeks in one or more newspapers of said county, with a notice of a meeting of said County Commissioners at the expiration of that period, to hear any persons that may object thereto; after such hearing the said County Commissioners may, if they deem proper, pass such resolution or resolutions, and shall thereafter submit the question of the issue of such special improvement bonds provided for in each of said resolutions to the registered and qualified voters of such election districts who are taxpavers in such election district or districts, at a special election to be held between the hours of 8 o'clock A. M. and 6 o'clock P. M., at the regular place of holding elections in such election district or districts, on such date as may be designated by said County Commissioners, with such notice and publication, and in such manner as hereinbefore in this section last provided; any registered, qualified voter whose wife is a taxpayer in said election district or districts, and any registered or qualified voter who has an interest in any unsettled estate which pays taxes in such election district or districts shall be deemed a taxpayer within the meaning of this section; no person paying a dog tax shall, for that reason, be deemed a taxpayer within the meaning of this section, and the ballots for or against such special improvement bonds shall be printed and so arranged that each of such resolutions of said County Commissioners may be voted upon separately, and the ballots so cast shall be counted by the judges of said elections, who shall, within three days thereafter, make a written return of such votes to the clerk of the Circuit Court for Montgomery county, and said clerk shall record said returns among the