

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 177D and 177E 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.

SEC. 2. *And be it further enacted,* That this is hereby declared to be an emergency law and necessary for the immediate preservation of the public safety, and being passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 10th, 1918.