

amounts provided in the said levy there shall be a pro rata abatement of all appropriations except for the payment of the State taxes, the principal and interest of the county debt and salaries and obligations fixed by law; and in case of any surplus arising in any fiscal year by reason of excess income received from the estimated revenue over the expenditures for such year, or by reason of unexpended appropriations or unexpended emergencies for said year, 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.

491. It shall be the duty of the clerk of the County Commissioners, immediately after the annual levy of taxes is made, beginning with the fiscal year of 1932, to give public notice thereof, and of the rate for each district of said county, by advertisement inserted, and conspicuously placed, once a week for two successive weeks in at least two newspapers published in said county, in which notice taxpayers shall be specially informed of the deductions allowed for prompt payment, as set forth in Section 490 of this Article, and as to the interest to be added to their tax bills, as prescribed in said section. And the said clerk shall have prepared and as soon as the annual tax levy shall have been made, shall deliver to the treasurer a fair copy of the assessment list of said county showing the aggregate assessment of every person, corporate institution or set of persons as the same then appears on the assessment books of said county, with the names of said owners arranged according to election districts and alphabetically for each district, together with the post office address of each of said owners as shown by the assessment books of said county, and it shall be the duty of the clerk to enter upon said assessment books the said post office address of all of such owners now upon the assessment books, in so far as the said addresses can be ascertained by reasonable diligence, and from and after the date this Act goes into effect the clerk shall require the post office address of each new owner or taxpayer and shall obtain same before entering the name upon the assessment books. At the time of the delivery to the treasurer of the copy of the assessment list aforesaid the clerk shall also deliver to him a certified copy of the order or resolution of the County Commissioners making such tax levy. It shall also be the duty of the clerk to said Commissioners to examine and audit the accounts and reports of the treasurer as presented to them, under their direction, and carefully to preserve and refer all such reports