in every respect be treated the same as county taxes. The tax so levied, for the ensuing year shall be collected by the respective tax collecting authorities, and every sixty days they shall remit the whole amount of tax collected to the said Sanitary Commission. From the money so received, together with the amount in hand to the credit of said current bond fund, or applicable to the payment of interest on its bonds and notes and the principal thereof, said Sanitary Commission shall first pay all interest on said bonds and notes as it matures, pay, or reserve a sufficient amount of money to pay, its serial bonds maturing in said taxable year, and shall then deposit in some bank or banks in one or both of said counties, to the credit of the County Commissioners of both counties and said Commission, as a joint fund to be known as the "Sinking Fund Account", the amount so raised for the payment of the proportionate part of the principal of said sinking fund bonds.

Said Commission and the respective County Commissioners shall, from time to time, invest said sinking fund in any bond or bonds in which savings or trust funds are authorized to be invested by National Banks by the U. S. Treasury Department. Should receipts from said tax or other sources be inadequate to pay the principal of said serial bonds maturing in said taxable year and to deposit the principal payment on said sinking fund bonds, by reason of defaults or otherwise, such deficiency shall be added to and collected in the next year's tax. The said Commission is authorized to pay the interest on any bonds it may issue prior to the first tax levying period out of the proceeds of the sale of said bonds. For the purpose of paying the principal and/or interest of bonds due or to become due within four months and for paying the interest maturing on any bonds within four months and not otherwise adequately provided for, or for meeting payments required to be made to its employees and laborers and not otherwise provided for, the Commission may borrow money in anticipation of taxes, sale of bonds or other revenue of the fiscal year in which the loan is made or in anticipation of the taxes, sale of bonds or other revenue of the next succeeding fiscal year, and such loan shall be payable not later than the end of the fiscal year next succeeding the year in which the loan was made. Negotiable notes shall be issued for all money so borrowed, which notes may be renewed from time to time, and money may be borrowed upon new notes from time to time for the payment of any indebtedness evidenced thereby; but all such notes and loans shall mature within the time limited for the payment of the original loan. No money shall be so borrowed at a rate of interest exceeding five per centum (5%) per annum. Such notes may be disposed of in such manner