

on the part of or on the credit of the county, which shall be a floating debt, and no temporary loan shall be made to pay any deficiency arising from a failure to realize sufficient income from revenue and taxation to meet the amounts provided for in the said list of estimates; but the Board of County Commissioners may temporarily borrow money on promissory note or notes on the faith and credit of Dorchester County, 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 Two Hundred and Fifty Thousand Dollars (\$250,000.00), and such sum or any part thereof so borrowed shall all be repaid and such demand fully satisfied on or before the first day of [December] *June* following the beginning of the fiscal year in which 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 [December] *June* and the thirty-first day of [December] *June* 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 upon the faith and credit of Dorchester County (1) for the maintenance and support of the public schools of said county and (2) for the maintenance and repairs of the county roads, bridges and ferries therein, not exceeding Two Hundred and Fifty Thousand Dollars (\$250,000.00) in any one fiscal year as provided by Section 158 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 expenditures 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.

160.

Sittings of the Board of Estimates.

The Board of County Commissioners shall during the entire month of [November] *May* of each year give notice to the people of Dorchester County, by advertisement thereof in at least two newspapers of general circulation and published in said county, of the times and place of the sitting of the said Board of Estimates during the following [December] *June* and that at such sittings the said Board of Estimates will receive and consider applications for improvements and such other matters as may be brought before them in connection with which money may be appropriated.

163.

Time for adjustment of tax accounts.

During the sitting of the said Board of Estimates, during the month of [December] *June*, the County Commissioners shall during that month make adjustments of tax accounts upon the application for such by any taxpayer, and after the month of [December] *June* and the said sittings of the Board of Estimates, the County Commissioners shall not entertain nor act upon any application for adjustment of tax accounts by taking off property or changing property from one taxpayer's account to that of another.