

COLLECT ANY AND ALL TAXES DUE UPON SUCH PERSONAL PROPERTY BY SUIT, IN THE NAME OF THE COUNTY COMMISSIONERS, BEFORE ANY JUSTICE OF THE PEACE IN AND FOR THE COUNTY OR IN THE CIRCUIT COURT FOR THE COUNTY. OUT OF THE PROCEEDS OF SALE OF SUCH PERSONAL PROPERTY, THE TREASURER SHALL PAY ALL COSTS AND EXPENSES INCIDENT TO SUCH SALE, THE TAXES IN ARREARS THEREON AND INTEREST. THE SURPLUS, IF ANY, SHALL BE PAID OVER TO SUCH DELINQUENT TAXPAYER.

8-19.

THE COUNTY COMMISSIONERS SHALL NOT AFTER THE FIRST DAY OF JULY, 1920, CREATE ANY OBLIGATION OR LIABILITY ON THE PART OF OR ON THE CREDIT OF THE COUNTY WHICH SHALL BE A FLOATING DEBT, NOR ISSUE ANY CERTIFICATES OF INDEBTEDNESS, NOR SHALL THE BOARD BORROW ANY MONEY WHATSOEVER FOR ANY PURPOSE, WITHOUT SPECIAL LEGISLATIVE AUTHORITY TO MAKE THE LOAN. IN CASE OF ANY DEFICIENCY IN REVENUE AND TAXATION TO MEET THE AMOUNTS PROVIDED IN THE ESTIMATES, THERE SHALL BE A PRORATA 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. 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 FOR UNEXPENDED EMERGENCY FUND FOR SUCH YEAR OR FROM INCREMENT FROM THE SALE OF BONDS OR OTHER REASON, THE 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; PROVIDED, THAT THE COUNTY COMMISSIONERS ARE AUTHORIZED TO BORROW TEMPORARILY, ON PROMISSORY NOTES DURING ANY ONE YEAR, A SUM OF MONEY NOT TO EXCEED THE SUM OF FIFTY THOUSAND DOLLARS, TO PAY THE INTEREST ON THE BONDED INDEBTEDNESS OF THE COUNTY, SUCH TEMPORARY NOTES TO MATURE AND BE PAID NOT LATER THAN DECEMBER THIRTY-FIRST OF THE SAME CALENDAR YEAR IN WHICH SUCH SUM MAY BE BORROWED, AND PROVIDED FURTHER, THAT IN ADDITION TO THE AUTHORITY TO BORROW, THE COUNTY COMMISSIONERS ARE HEREBY AUTHORIZED TO BORROW, ON THE CREDIT OF THE COUNTY, ON PROMISSORY NOTES, SUCH SUMS OF MONEY, NOT TO EXCEED THE SUM OF THREE HUNDRED THOUSAND DOLLARS IN ANY ONE YEAR FOR THE PURPOSE OF PAYING ANY EXPENSES OR OBLIGATIONS OF THE COUNTY, EVEN THOUGH NO SPECIFIC LEGISLATIVE AUTHORITY TO MAKE THE PARTICULAR LOAN SHALL HAVE BEEN FIRST HAD AND OBTAINED.