

Commission in the bid documents. The District may enforce bonds, penalties, and conditions in any court of competent jurisdiction. Without advertising for or receiving bids, the Commission may not expend more than \$10,000 for any 1 improvement. (1957 Code, sec. 538. 1957, ch. 694, sec. 884; 1961, ch. 743, sec. 538; 1970 ed. sec. 28-11; 1984, ch. 289)

6-506. Ad valorem taxes.

(a) Levy. In order to provide the District with funds to wholly or partially pay the cost of any project or projects in a [sub-district] SUBDISTRICT or to wholly or partially pay the maturing principal of or interest on any bonds issued [pursuant to Section 6-501] IN ACCORDANCE WITH § 6-501 OF THIS SUBTITLE by the [district] DISTRICT for a project or projects in that [sub-district] SUBDISTRICT, the County, when requested by the Commission, shall levy annually upon all property subject to unlimited County taxation in that subdistrict an ad valorem tax in a rate and amount sufficient to provide the funds needed by the Commission for either or both of the foregoing purposes. The annual rate of any such ad valorem tax shall be determined, from year to year, in the following manner:

(1) At least 60 days before the beginning of each [county] COUNTY fiscal year, the County Treasurer shall certify to the Commission the amount of all uncollected assessments, charges or taxes, whether or not delinquent, that were imposed or levied in the [sub-district] SUBDISTRICT and which [he] COUNTY TREASURER estimates [he] COUNTY TREASURER will be able to collect in the current or in the next ensuing fiscal year of the County;

(2) The Commission shall then determine and estimate the amounts needed for expenditure on either or both of the foregoing purposes and the total of the amounts available for that expenditure which are on hand or which it anticipates collecting to meet the expenditure from special benefit assessments, water service charges, sewer service charges, assessments in aid of construction, uncollected accounts reported pursuant to [subparagraph (1) above] PARAGRAPH (1) OF THIS SUBSECTION, or from any other source;

(3) The Commission shall then deduct that total from the amounts needed and the difference, if any, shall be the amount to be raised by the levy of the ad valorem tax in the [sub-district] SUBDISTRICT in the ensuing fiscal year.

(4) The Commission shall certify that amount to the County, which shall fix and levy the ad valorem tax at a rate sufficient to produce the required amount.

(b) Collection; accounting. When levied, the tax has the same priority, bears the same interest and penalties, and in every respect is the same as County taxes levied in the [sub-district] SUBDISTRICT. Every 60 days, the County Treasurer shall remit to the Commission the proceeds of the tax collected since the prior remittance and the Commission shall credit and apportion the proceeds to and among the several expenditure accounts on its books for which the tax was levied. When any account is closed, any surplus tax proceeds credited to it may be transferred by the Commission to any other account in which there is a deficiency, may be expended on any other project or projects in the [sub-district] SUBDISTRICT, or may be held by the Commission as a