

and apply to any other public use or purpose than that for which it was levied, any unexpended balance or unappropriated surplus of any money of county taxes remaining in the Treasury of Baltimore County, or due the same, and which may have been credited to any fund or levied for any other purpose than for which the said County Commissioners may decide to expend the same.

1918, Ch. 457. 1922, ch. 142, sec. 1. B. Co. C. (1928), sec. 135.

135. Whenever the amount of taxes collected shall be insufficient to meet the current expenses of Baltimore County, the Board of County Commissioners of Baltimore County shall be authorized to borrow upon the credit of said county such sum not to exceed \$200,000, as may be necessary to pay such expenses.

See sec. 126.

1920, ch. 2, p. 5. 1922, ch. 32. B. Co. C. (1916), sec. 125. 1928, sec. 136.

136. For the collection of taxes in Baltimore County the valuation of property subject to taxation in said county as it shall appear upon the assessment books on the fifteenth day of October in each and every year shall be final and conclusive and constitute the basis upon which taxes for the ensuing fiscal year shall be assessed and levied; provided, that this provision shall not apply to property liable to taxation in Baltimore County which may have escaped taxation or which may have been omitted in the regular course of valuation, but such property shall be valued and assessed and the owner or owners thereof charged with all back and current taxes justly due thereon whenever the same may be discovered and placed upon the assessment books; and the annual levy for each and every year shall be deemed and taken to have embraced all such property as may have escaped taxation as aforesaid; provided nothing herein contained shall be construed to give such County Commissioners the right to assess property for more than four years' back taxes; and the provisions of this section, when they shall become operative, shall repeal all Acts or parts of Acts, laws or parts of laws, inconsistent herewith to the extent of such inconsistency.

1900, ch. 409. B. Co. C. (1908), sec. 69. 1916, sec. 126. 1928, sec. 137.

137. Said County Commissioners of Baltimore County are hereby prohibited from spending or appropriating during the ensuing year any sum or sums of money other than they shall have levied upon the taxable basis of Baltimore County to meet the necessary expenses for the ensuing year for which said levy is made.

1900, ch. 409. B. Co. C. (1908), sec. 70. 1916, sec. 127. 1928, sec. 138.

138. Said County Commissioners shall not divert any appropriation or use the same or any part thereof under any circumstances for any purpose other than for which it is levied; and any violation of this section shall subject the said Commissioners, upon conviction, to a fine of five hundred dollars.