

ber 1, 1931, interest at six per centum shall be added to said tax bills, and the treasurer shall note the same upon his books and upon the receipts given for said taxes. However, no proceedings for the enforcement of the collection of taxes for the six months' period aforesaid shall be taken prior to the time limited for the enforcement of collection of taxes levied for the year 1932. From the moneys received from taxes in pursuance of the above provision of this section the County Commissioners shall not use the money levied for any specific item or items for any other purpose whatsoever except that stipulated in their budget or levy.

Provided, however, that after the said County Commissioners shall have carefully ascertained all of the various estimates and fixed them in their budget or levy in such amounts as they shall consider proper, they shall make their levy, in the manner provided in this Article, for the aggregate amount of said estimates, less any revenue certain to be paid the county during the ensuing fiscal year from sources other than the levy and property to be appropriated toward said estimates, and less any surplus carried over as hereinafter set forth; and in addition thereto they may levy not more than \$5,000, which additional sum shall be added to the total of estimates and included in the levy, and no other sum of money shall be levied at all. The said additional sum of \$5,000, or so much thereof as may be levied, shall be an emergency fund to be used for emergency purposes and shall be dedicated and appropriated to meet any unexpected demand which may arise after the said levy has been made, which must be of such an unusual, urgent and extraordinary nature that its occurrence could not have reasonably been foreseen. At the close of its fiscal year the County Commissioners shall prepare a balanced, itemized statement of said emergency fund for said fiscal year showing, first, the amount of said fund levied, and, secondly, the expenditures therefrom in full to date, with a clear and complete explanation of the emergency or emergencies requiring said expenditures, and, thirdly, the unexpended balance on hand at the end of said fiscal year, which statement shall be signed and sworn to by the said County Commissioners attested by their clerk. And the said statement thus prepared, signed, attested and sworn to shall be published at least three times during the month of January following the close of said fiscal year in the newspaper having at that time the contract for the county publishing. In case of any deficiency in revenue and taxation to meet the