

adopt the budget and schedule of anticipated receipts for the ensuing fiscal year, and fix the general and special tax rates and impose the levy for the ensuing fiscal year.

Such levy must be sufficient, with any surplus from the current year and all other revenues from all other sources as shown by the schedule of anticipated receipts, to cover the aggregate amount appropriated in the budget.

The budget, schedule of anticipated receipts and levy so adopted shall be signed by a majority of all of the county commissioners and shall be certified by their clerk, and one copy thereof shall be forthwith transmitted to the county business manager and one copy shall be kept available at the office of the county commissioners for public inspection at all regular business hours during the fiscal year.

[Sec. 9-26. Semiannual levy on new real property.

The board of county commissioners shall, in its discretion, be authorized, after adoption of appropriate resolution, to make a semiannual levy, as of June first of each year on new real property substantially completed as of April first and the county real property tax so levied shall be payable as of July first for the period of six months. All annual tax rates shall apply in making the semiannual levy; provided, that they shall be adjusted to apply to the fraction of the year. All funds so collected shall be credited in the same manner as provided by the budget for the current year.】

Sec. 9-28. Same—Publication of itemized statement.

The county commissioners shall prepare, sign and swear to and publish at least three times in each **[January]** *July* in the newspaper then having the contract for county publishing, an itemized statement of the emergency fund for the preceding year showing the amount of such emergency fund; the expenditures from such fund in detail; and, the balance remaining in such fund at the end of the fiscal year.

Sec. 9-55. Funds of state and county to be used for separate purposes and paid over to proper recipient; responsibility of treasurer for uncollected taxes.

The treasurer shall pay over according to law, to the order of the county commissioners, in the manner hereinbefore prescribed by the several sections of this chapter, all county taxes and all accounts and moneys due the county and collected by him; and, he shall also pay over to the treasurer of the state, according to law, all the state taxes levied and collected in the county by him, and he shall be allowed eighteen months from the first day of **[January]** *July* of each year, when the taxes are due and payable, to complete all and every one of the collections thereof and to make his final settlement with the county commissioners and the state treasurer, respectively. No claims for erroneous, insolvent or uncollectible tax bills for which he shall claim a credit shall be allowed him, unless presented before the time specified for such final settlement; and, in no case shall the commissioners allow a credit for erroneous, insolvent or uncollectible taxes, unless satisfactory proof be produced under oath that the same cannot