

calendar year] *July* and end on the [thirty-first] *thirtieth* day of the ensuing [December] *June*.

8-3. Tax Levy—Generally.

The county commissioners shall annually, on or before the [first day of January] *thirtieth day of June* FIRST DAY OF MAY in each year, levy upon the taxable property of the county the state and county taxes to be due and collectible in the manner and at the time provided by law, the state taxes for the purpose of paying the taxes due the state and the county taxes for the purpose of paying and defraying the expenses, charges, obligations and expenditures to be created as hereinafter set forth, incident to and necessary for the conduct of the affairs of the county and the operation and maintenance of its government.

8-4.

THE COUNTY TREASURER SHALL, AS SOON AS THE ANNUAL LEVY IS MADE, GIVE NOTICE THEREOF BY ADVERTISEMENT IN TWO NEWSPAPERS PUBLISHED IN THE COUNTY, WHICH NOTICE SHALL STATE THE TIME FROM WHICH TAXES BEAR INTEREST AND SHALL WARN ALL TAXPAYERS OF THEIR LIABILITY, TO BE PROCEEDED AGAINST AS DELINQUENT TAXPAYERS AND HAVE THEIR PROPERTY SOLD UNLESS THE TAXES WITH WHICH THEY ARE CHARGED ARE PAID ON OR BEFORE THE THIRTIETH DAY OF JUNE NEXT FOLLOWING AFTER THE DATE OF JULY 1 ON WHICH THE TAXES ARE DUE. HE SHALL ALSO, IMMEDIATELY AFTER THE LEVY IS MADE, MAKE OUT THE BILL OF EACH TAXPAYER, TO WHICH A SIMILAR NOTICE SHALL BE ANNEXED, AND UPON APPLICATION SHALL FORWARD THE BILL BY MAIL OR OTHERWISE TO THE PERSON OR HIS AGENT TO WHOM TAXES HAVE BEEN ASSESSED.

8-5. Same—To be in accord with estimates; emergency fund.

After the board of estimates has carefully ascertained all of the various estimates and fixed them in such amounts as they think or consider proper, the county commissioners shall, on or before the [first day of January] *thirtieth day of June*, FIRST DAY OF MAY, levy, in accordance with law, upon all of the taxable property of the county and upon all property subject to taxation therein, the aggregate amount of such 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 such estimates and less any surplus carried over, as otherwise provided in this Code. In addition thereto, they may levy not more than ten thousand dollars, which additional sum shall be added to the total of estimates and included in the levy. No other sum of money shall be levied at all. Such levy of taxes made shall become due and payable and shall be collected in the manner and at the times fixed by law. The additional sum of ten thousand dollars 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 tax levy has been made.