
With the approval of the Governor-General, the provincial board may authorize any municipality of the province to exceed the foregoing percentages under such limitations as may be prescribed by resolution of said board.

[1903-1; 1979-1 (*nn*).]

SECTION 2246. *Disbursement of Municipal Funds.* — Disbursements of municipal funds shall be made by the municipal treasurer upon properly executed vouchers, pursuant to the budget, and with the approval of the president. Vouchers covering disbursements from the school fund or for school purposes shall also be approved by the division superintendent of schools, or his authorized representative.

The municipal treasurer shall keep in his office, open at all times to the inspection of members of the municipal council, a statement of the appropriations, expenditures, and balances in all municipal accounts.

SECTION 2247. *Restriction Upon Disbursements.* — Disbursements pursuant to the budget may be made from any municipal funds in the hands of the treasurer, but the total disbursements from any municipal fund shall in no case be in excess of the actual collections accruing to such fund, except upon written authority of the provincial treasurer, and in no case shall an overdraft in excess of twenty-five per centum of the uncollected revenues and receipts accruing to any fund, as shown by the approved budget, be so authorized.

ARTICLE XVII

Civil Remedies for Collection of Municipal Revenue

SECTION 2248. *Application of Article.* — The remedies provided in this article may be used, so far as their nature permits, for the collection of any delinquent municipal revenue except such as is mentioned in section two thousand two hundred and fifty-four hereof.

SECTION 2249. *Civil Remedies.* — The civil remedies available to enforce payment of delinquent municipal revenue shall be (a) by distraint of personal property and (b) by legal action, either of which remedies or both simultaneously may be pursued in the discretion of the proper authority.

SECTION 2250. *Distraint of Personal Property.* — The remedy by distraint shall proceed as follows: Upon the failure of the person owing any municipal tax or revenue to pay the same, at the time required, the municipal treasurer may seize and distrain any personal property belonging to such person or