

Laws, amended 1865, chapter 85, reads thus : "The County Commissioners of each county in the State are declared to be a corporation, and shall have power to appoint judges of elections, road supervisors, collectors of taxes, trustees of the poor, a clerk to their board, and all other officers, agents and servants required for county purposes, not otherwise provided for by law or by the Constitution, and they shall have charge of and control over the property owned by the county, and over county roads and bridges."

Section 5 of the same Article declares that "they shall levy all needful taxes on the assessable property within the county liable to taxation, and provide for the collection of the same, and they may make such levy in whole or in part by estimate &c., and *pay and discharge all claims on or against the county which have been expressly or impliedly authorized by law.*"

Section 10 of the same Article declares "they shall have power to open, alter or close any public road or roads in their respective counties."

Section 11. "They may build and repair bridges and levy upon the county therefor," and further, sections 27 and 28 of the same Article confer the power to levy upon the respective counties "all sums necessary to defray the expense of opening or altering the public roads in any county."

These sections, without referring to many others which apply to special cases, are quite sufficient, in our judgment, to confer all the power and authority that the law should confer for such purposes. The language of the foregoing sections is both plain and comprehensive, leaving no ground whatever to doubt its meaning and intent, and imposing no limitations to the power of the Commissioners of the several counties to levy taxes for the purposes specified, provided only that they be, in their judgment, needed.

In regard to the second interrogatory contained in the order, "Whether said Commissioners are empowered to direct the manner, the season, and by whom such taxes are to be applied," we believe the provisions of the Code are also ample.

Section 1 of the 28th Article, already quoted, give them the power to appoint road supervisors, and also declares that they shall have *charge of, and control over* the property owned by the county and over *county roads and bridges.*

This section alone, without reference to many others corroborative of it, is in our opinion, all that could be requisite to confer upon them all the powers and authority sought in the order.