

the same may not traverse, connect or border on said district.

Estimate of  
money neces-  
sary.

And the said local boards of each primary district shall, as soon as practicable after their organization, make an estimate of the sum of money that will be necessary to carry out the provisions of this law for the ensuing year, and proceed to levy and collect a tax upon the basis of the assessment for other county purposes, not exceeding fifteen cents on the one hundred dollars [the amount required] and to expend the same in manner and form prescribed by this Act; a similar estimate, levy and collection to be made annually thereafter.

Right to  
discriminate.

152. Every person subject to tax under this law shall be permitted to work out eighty per cent. of it, either in person or by deputy, and the whole of it, on agreement with the board of supervisors; provided, however, the supervisors or contractors under them, shall have the right to discriminate between the value of his own or his deputy's services and a full hand; and, provided, that one dollar and twenty-five cents shall be allowed as the value of a day's service, for one person, in lieu of taxes under this Act. The supervisors for each sub-district, or the contractor for any portion of a road, to give a certificate of the amount due any person for labor on the road, which certificate is to be received in lieu of the tax imposed for road purposes.

Lay off and  
divide.

Within thirty days after the election, the Boards of Supervisors of the several Primary Districts shall proceed to lay off and divide the public roads of their respective districts into sections, of not more than one mile in length; shall number and describe them in a book to be kept for the purpose in each Primary District, which shall be called the road-book of Primary District number one, number two, number three, &c., as the same may be; and the Boards of Supervisors shall also distinctly specify therein what they deem necessary for the improvement and keeping in good repair the said roads and bridges; and when the Supervisors shall have so laid off the said roads and bridges as aforesaid, they shall, within sixty days thereafter, give at least ten days' public notice, by five hand-