

accounted for by the supervisor of the district where the road lies.

161. The county commissioners of said county may, upon application, authorize the erection of gates upon any public road in said county.

162. The owner of every gate kept on the public road shall have the same hung on good iron hinges, swinging clear and free and easily to be opened, and shall keep the same and that part of the road he shall occupy immediately round about said gate, for the space of ten yards, in good order and repair.

163. The owner of every gate on the public roads shall pay a tax of one dollar per annum thereon.

164. Each supervisor of the public roads, at the time he renders his accounts to the county commissioners of said county, shall accompany the same with a list, under oath, of the number of gates on the public roads in the district in which he is a supervisor, and designate to whom they belong, and when a list of gates has been so rendered, the persons to whom they belong shall stand charged annually on the books of the collector therewith, until he or they shall satisfy the county commissioners of their abatement or removal.

165. The county commissioners, when making out the list of taxes, shall enter to each owner of a gate or gates on the public roads in said county, the amount of his gate tax, together with his regular county tax, to be collected by the collector of the county taxes as taxes are collected, and to be applied to the general expenses of the county.

166. In all cases where tenants shall reside on lands through which public roads may pass, on which any gate may be, such tenants may pay the tax thereon, and shall, upon producing the collector's receipt, be allowed the same by the landlord in their rent.

167. No person shall run on any of the public roads of said county any horse, mare or gelding, for the purpose of racing.

168. Any person so offending shall be deemed guilty of a misdemeanor and be liable to presentment by the grand jury of