

a tax and lien upon the property, real and personal, of the person or corporation assessed to the same extent and as fully as State and county taxes, and subject to the same limitations as to time, if not paid within thirty days of the final order of ratification of such award or return may be collected by the Treasurer of the county by an action of debt or in the same manner as other taxes are ordinarily collected or by a bill in equity at the instance of the Treasurer for the enforcement of such lien. When all of such assessments shall have been paid into the county treasury as aforesaid the Commission shall give an order on the Treasurer for the repayment to the depositors of the amount paid into the treasury by them for preliminary expenses as above provided. No work shall be done on said road, nor any contract made therefor, and if the petition be for the closing of a road, no final order closing such road shall be passed until all the assessments made as aforesaid shall have been actually paid into the county treasury, and when any new road is to be opened, or old one altered or improved, the work may be given out by contract or be done by the Commission, under the direction of the Roads Engineer and the superintendence of the Road Supervisor of their district, as the Commission may determine; provided, the contract price or cost of construction of such road, as the case may be, shall not exceed the amount of the net assessments collected for that purpose, and the Commission shall not pay in full for the making of such road until the same shall have been thoroughly examined and accepted by them; and when so examined and accepted said road shall be opened to the public travel and shall be recorded as a public road of the county and thenceforth kept in repair as such; provided, however, that the Commission shall not be liable in damages for any injury happening on such road by reason of its disrepair prior to its actual acceptance as a county road; and it is further provided that when a county road so opened, altered or located, cannot be conveniently drained by ditches or drains alongside the same, the examiners so appointed as aforesaid shall have power to provide for such drains upon the property outside the limits thereof and to provide for carrying off the surface water to the nearest or most convenient place of discharge, and shall in making their estimates of the cost of said road, include reasonable compensation to the person whose property is so used, and award such compensation as a part of the damages and assess the same as a part of the benefits arising from the construction of said road and report their action in the premises to the Commission as a part of their return and award, and whether such be specially returned or not the examiners shall in their return

Lien upon the property.

New road to be opened.

Power of examiners to provide drains.