An. Code, sec. 384. 1904, sec. 345. 1888, sec. 235. 1868, ch. 471, sec. 108.

When any turnpike, or plank road or passenger railway, shall have been finished one mile in length, the president and directors shall report to the county commissioners of the county in which it may lie, under the oath of the president and a majority of the directors, and the treasurer of the corporation, the actual cost of said road, so far as finished; and thereupon the county commissioners shall appoint three citizens of the county to examine said road, and determine whether the same is constructed in such manner as will subserve the public interests for the uses to which said road is applicable, who shall report to said county commissioners in writing, and said report shall be reviewed by said county commissioners; and if they shall determine that the road is properly constructed, then as to such turnpike or plank road the company shall be authorized to erect a toll-gate thereon, and to charge such rates of toll as will yield eight per centum per annum net profit on said actual cost, for distribution to the stockholders; and the same proceedings shall be had as each succeeding mile shall be completed, until the said turnpike, or plank road, or passenger railway, shall be finished; but when more than one mile of any turnpike or plank road shall be completed, it shall not be necessary for the corporation to erect more gates than it may deem convenient; and it shall be empowered to collect at the gate or gates which may be erected, tolls to yield at the rate aforesaid, for the number of miles of said road or turnpike which may be finished.

An. Code, sec. 385. 1904, sec. 346. 1888, sec. 236. 1868, ch. 471, sec. 109.

317. The corporation of any such turnpike or plank road, shall revise its rates of toll every six months for three years, from the completion of the road, and shall report the amounts of its revenue and expenditures at any time when demanded by the county commissioners; and if the receipts shall be found at any time to amount to more than is necessary to yield eight per centum per annum, net, to the stockholders, the tolls shall be reduced to this standard. In all cases, the rates of tolls chargeable shall be specified and approved in writing by the county commissioners, and shall be, as nearly as may be, such rates as will yield the said dividend and no more; and such writing shall be recorded in the office of the county commissioners, and also in the journal or book of proceedings of the corporation, and copies thereof shall be printed and exposed to public inspection at every toll-gate; and such writing, or a copy thereof, shall be conclusive evidence of the right of the company to charge tolls and of the amounts thereof.

An. Code, sec. 386. 1904, sec. 347. 1892, ch. 188, sec. 236A.

318. All turnpike or plank road companies in this State are hereby authorized and empowered to charge and collect such rates of toll for traction engines, steam engines and all vehicles attached thereto, which shall be hauled or propelled upon the roads and through the toll-gates of such companies, as shall be fixed by said companies in accordance with the provisions of sub-title turnpike, plank road and passenger railway companies,