

of maintaining the improvement for a period of three years after the completion of the work of construction, and for the payment of the interest on the drainage bonds for a period of three years, and thereupon the Board of Drainage Commissioners, under the hand of the chairman and the secretary of the board, shall certify to the clerk of the Board of County Commissioners the said total estimated cost, and the said certificate shall be recorded in the drainage record, and be open to the inspection of any landowner.

An. Code, sec. 81P. 1912, ch. 656, sec. 16.

99. When the Board of Drainage Commissioners for a district shall have made their estimate of the total cost of the improvement according to section 98 it shall be their duty to immediately prepare, in duplicate, ten assessment rolls, or drainage tax lists, to cover the period of the bond issue, giving thereon the names of the owners of land in the district, so far as can be ascertained from the public records, a brief description of the several tracts of land assessed, and the amount of the assessment against each tract of land. The first of these assessment rolls shall provide assessments sufficient for the payment of interest on the bond issue to accrue the third year after their issue and the instalment of principal to fall due at the expiration of the third year after the date of issue, together with such amounts as shall have to be paid for collection and handling of the same. The second assessment roll shall make like provisions for the fourth year; the third for the fifth year; the fourth for the sixth year; the fifth for the seventh year; the sixth for the eighth year; the seventh for the ninth year; the eighth for the tenth year; the ninth for the eleventh year; the tenth for the twelfth year. Each of said assessment rolls shall specify the time when collectible and be numbered in their order, and the amounts assessed against the several tracts of land shall be in accordance with the benefits received, as shown by the classification and ratio of assessments made by the viewers. These assessment rolls shall be signed by the chairman of the Board of Drainage Commissioners and by the secretary of the board. One copy of each of the said assessment rolls shall be filed with the drainage record and one copy shall be delivered to the sheriff, or other county tax collector, after the clerk of the Board of County Commissioners has appended thereto an order directing the collection of said assessments, and the said assessments shall thereupon have the force and effect of a judgment as in the case of State and county taxes. These assessments shall constitute a first and paramount lien, second only to State and county taxes, upon the lands assessed for the payment of said bonds and interest thereon as they become due, and shall be collected in the same manner by the same officers as the State and county taxes are collected. The said assessments shall be due and payable on the first Monday in January each year, and if the same shall not be paid in full by the thirty-first day of April following, it shall be the duty of the sheriff or tax collector to sell the land or lands so delinquent. The sale of lands for failure to pay such assessments shall be made at the courthouse door of the county in which the lands are situated, between the hours of ten o'clock in the forenoon and four o'clock in the afternoon. The