

existing law as to the collection of State and county taxes shall have application to the collection of drainage assessments under sections 84-110. It shall be the duty of the sheriff or tax collector to pay over to the county treasurer promptly the moneys so collected by him upon said tax assessments, to the end that the said treasurer may have funds in hand to meet the payments of interest and principal due upon the outstanding bonds as they mature. It shall be the duty of the county treasurer, and without any previous order from the board of drainage commissioners, to provide and pay the instalments of interest at the time and place as evidenced by the coupons attached to said bonds, and also to pay the annual instalments of the principal due on said bonds at the time and place as evidenced by the said bonds, and the said county treasurer shall be guilty of a misdemeanor and subject upon conviction to a fine and imprisonment, in the discretion of the Court, if he shall wilfully fail to make prompt payments of the said interest and principal upon said bonds, and shall likewise be liable in a civil action for all damages which may accrue either to the Board of Drainage Commissioners or the holder of said bonds, to either or both of which a right of action is hereby given. Should the total estimated cost of the proposed improvements to be made under sections 84-110, be less than an average of 25c per acre for the total area, then, and in that case, bonds shall not be issued but the assessment shall be collected in cash from the landowners.

An. Code, sec. 81Q. 1912, ch. 656, sec. 17.

**100.** Should the viewers when making their examination and surveys, find that the drainage scheme when carried out will benefit any public highway or any railroad or other public property, then and in that case the viewers shall in their return assess the State, county or corporation an amount which they consider just for the benefits which will be derived through the formation of the drainage district.

An. Code, sec. 81R. 1912, ch. 656, sec. 18.

**101.** If any lands which will not be affected or benefited by the drainage project shall be located within the outer boundaries of the drainage district as finally established, such fact shall not prevent the formation of the district, and said lands shall not be assessed for any drainage tax; but this shall not prevent the district from acquiring a right-of-way across such lands for constructing a ditch or canal or for any other necessary purpose authorized by law.

An. Code, sec. 81S. 1912, ch. 656, sec. 19.

**102.** If it shall be necessary to acquire a right-of-way or an outlet over and through lands not affected by the drainage, and the same cannot be acquired by purchase, then and in such event the power of eminent domain is hereby conferred, and the same may be condemned. Such owner or owners of the land proposed to be condemned may be made parties defendant in the manner of an ancillary proceeding, and the procedure shall be substantially as provided for the condemnation of rights-of-way for railroads, so far as the same may be applicable, and such damages as may be