

and apart from any benefit the land would receive because of the proposed work, and shall be paid by the Board of Drainage Commissioners when funds shall come into their hands, as hereinafter set forth.

An. Code, 1924, sec. 90. 1912, sec. 81G. 1912, ch. 656, sec. 7.

**91.** It shall be the further duty of the engineer and viewers to personally examine the land in the district and classify it with reference to the benefit it will receive from the construction of the levee, ditch, drain or water course or other improvement. In the case of drainage, the degree of wetness of the land, its proximity to the ditch or a natural outlet and the fertility of the soil shall be considered in determining the amount of benefit it will receive by the construction of the ditch. The land benefited shall be separated into five classes: The land receiving the highest benefit shall be marked "Class A"; that receiving the next highest benefit "Class B"; that receiving the next highest benefit "Class C"; that receiving the next highest benefit "Class D"; and that receiving the smallest benefit "Class E." The holdings of any one landowner need not necessarily be all in one class, but the number of acres in each class shall be ascertained, though its boundary need not be marked on the ground or shown on the map. The total number of acres owned by one person in each class and the total number of acres benefited shall be determined. The total number of acres of each class in the entire district shall be ascertained and presented in tabulated form. The scale of assessment upon the several classes of land returned by the engineer and viewers shall be in the ratio of five, four, three, two and one; that is to say, as often as five mills per acre is assessed against the land in "Class A," four mills per acre shall be assessed against the land in "Class B," three mills per acre in "Class C," two mills per acre in "Class D," and one mill per acre in "Class E." This shall form the basis of the assessment of benefits to the lands for drainage purposes, and the basis of all future assessments, taxes, levies and costs connected with the drainage district, except as the same may be modified or changed under order of the Board of County Commissioners at the time of the final hearing or to conform to any decree of the Courts.

An. Code, 1924, sec. 91. 1912, sec. 81H. 1912, ch. 656, sec. 8.

**92.** The engineer and viewers appointed under sections 85-111 shall at all times keep an accurate account and report to the Board of County Commissioners the name and number of days such person was employed on the survey and the kind of work he was doing and any expenses that may have been incurred in going to and from the work, and the cost of any supplies or material that may have been used in making the survey.

An. Code, 1924, sec. 92. 1912, sec. 81-I. 1912, ch. 656, sec. 9.

**93.** When the final report is completed and filed it shall be examined by the Board of County Commissioners, and if it is found to be in due form and in accordance with the law it shall be accepted, and if not in due form it may be referred back to the engineer and viewers, with instructions to secure further information, to be reported at a subsequent date to be fixed by the board. When the report is fully completed and accepted by the board a date not less than thirty days thereafter shall be fixed by the board for the final hearing upon the report, and notice thereof shall be given by publication in a newspaper of general circulation in the county and by posting a