

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 thirtieth 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 existing law as to the collection of State and county taxes shall have application to the collection of drainage assessments under sections 85-111. 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 85-111, 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.