

in case of refusal or neglect of any person bound to pay the same, shall proceed to collect and recover them in the manner that county rates or levies are recoverable by law. He shall settle with the taxables at their annual meeting in March for all sums collected by him, and shall be entitled to retain five per centum of his receipts as a compensation for his services.

An. Code, 1924, sec. 118. 1920, ch. 507, sec. 81AI.

119. The treasurer of the ditch, in executing the power conferred on him, shall proceed as follows: He shall leave with the person taxable and neglecting to pay at his house, and if he have no house shall put the same in the mail, addressed to him at his usual postoffice, a notice of the amount due him; and if the person taxable shall neglect to pay for the space of one month from the date of said notice, then the said treasurer shall proceed in person to levy the amount due and to sell the property levied upon, in the same way and after the same notice that a collector may levy and sell for non-payment of taxes.

All assessments and taxes levied or made for ditches made pursuant to the preceding sections thereof shall be liens on the real estate of the person indebted therefor, from the time the same are levied or made; and all such assessments and taxes shall be due and in arrears thirty days after date of making or levy the same.

An. Code, 1924, sec. 119. 1920, ch. 507, sec. 81AJ.

120. In addition to the manner of collecting money levied for the purpose of cutting, making and opening ditches, or for cleaning out and repairing any ditch or ditches, or the payment of damages or expenses provided by Sections 113 and 114 of this Article, or for installing drain tile, the treasurer of any ditch in case of refusal or neglect of any person bound to pay the same for thirty days after demand for payment thereof by said treasurer, may enter suit in his name as treasurer for any such money due taxes or assessment for ditches made pursuant to this sub-title before a Justice of the Peace where the amount due does not exceed one hundred dollars, and before the Circuit Court, where the amount due exceeds one hundred dollars, and to obtain judgment therefor as in cases of assumpsit, all such suits to be entered in the county in which the debtor resides at the time of bringing the suit. But nothing in this section shall be construed to abridge or affect the right and power of the treasurer to collect such money in the manner authorized by said Sections 118 and 119 of this Article, if he elects to proceed thereunder.

An. Code, 1924, sec. 120. 1920, ch. 507, sec. 81AK.

121. Any sale of land by the treasurer where the owners are described as the heirs of a named person, shall pass title as fully as if such heirs were each named in the proceedings by his full name.

An. Code, 1924, sec. 121. 1920, ch. 507, sec. 81AL.

122. In case of the death, resignation or removal out of the county, or other disqualifications of one or more of said managers, or of the treasurer, any three of the taxables rated for such ditch or ditches may immediately call together, by advertisement, as hereinbefore directed, the taxables rated for such ditch or ditches for the purpose of supplying such vacancy or vacancies; and the person or persons receiving a majority of votes at such meeting shall be declared duly elected to serve until annual election.