

view of the use to be made by any district of such improvements, and to draw warrants therefor upon the respective boards of said districts; to hear and determine all cases of appeal in reference to damages which may be brought before them, under the provisions of this law, and to discharge all duties which may be hereinafter assigned them.

Powers of local board

151. The opening, construction and repair of new roads; the closing, changing of location and repair of all roads, shall be exclusively within the control of the local board of each primary district which they traverse and when any road shall form the boundary line between districts, or any portion of them, and bridges, culverts or other improvements shall connect contiguous districts, the local boards of such districts shall act in concert, as a joint board, with a right of appeal, in case of disagreement, to the central board, as provided in this act; *provided*, in all cases, that the central board may, if they deem proper, assess a portion of the expenses upon any district which is benefitted by said road, bridge or improvement, although the same may not traverse, connect or border on said district.

Appeal.

Proviso.

Estimates.

Sub-Sec. 2. And the said local boards of each primary district shall, as soon as practicable after their organization, make an estimate of the sum of money that will be necessary to carry out the provisions of this law for the ensuing year, and proceed to levy and collect a tax upon the basis of the assessment for other county purposes, not exceeding fifteen cents on the one hundred dollars (the amount required) and to expend the same in manner and form prescribed by this act; a similar estimate, levy and collection to be made annually thereafter.

Tax.

Work or pay tax

152. Every person subject to tax under this law shall be permitted to work out eighty per cent. of it, either in person or by deputy, and the whole of it, on agreement with the board of supervisors; *provided*, however, the supervisors or contractors under them, shall have the right to discriminate between the value of his own or his deputy's services and a full hand;

Proviso.