the road monies of the County or district for such improvement, if any, and what proportion of the costs shall be paid by the petitioners and others interested in the work, and shall have the power to determine what individuals would be damaged and what individuals would be benefited thereby, and the amount of such individual damage and benefit, and to allow and assess the same: provided the amount of individual damage and individual benefit shall not be finally fixed until notice shall be given to the persons to be affected, and to have the opportunity to be heard, such persons to have the right to appeal from the final decision of the said County Commissioners to the Circuit Court for the County; and such assessment or reward shall be considered a tax and lien upon the property, real and personal, of the person or corporation assessed to the same extent and as fully as State and County taxes, and subject to the same limitations as to time, if not paid within thirty days of the final order of ratification of such award or return, and may be collected by the treasurer of the county by an action of debt or in the manner as taxes are ordinarily collected, or by bill in equity, at the instance of the treasurer, for the enforcement of the lien. The procedure in such cases shall conform to that provided in Section 177U of this Article.

Said County Commissioners, in addition to their other powers and duties under this Act. shall have full charge and control of all drains and ditches used in connection with the public highways, roads, streets, avenues, lanes and alleys of the County. Whenever it shall become necessary, in their discretion, to lay out or construct a drain or ditch across or under the property of an individual or corporation for the purpose of draining the surface water from any public highway heretofore existing or hereafter dedicated by grant, condemned or declared to be a public highway, as provided in this Act, said County Commissioners shall have the power to lay out and construct the same in the manner and subject to the same provisions and restrictions, so far as the same may be applicable, as are provided herein for the opening, altering, relocating or closing of county roads, and to assess the benefits and award the damages arising therefrom in the same manner.

177Q. The said County Commissioners of Montgomery County shall have full power to agree and contract with owners of land or materials, the use of which may be required in