

county and improvements that have been made in each district in the twelve months ending December 31st of the previous year; the amount and kind of material used in each road, with a detailed statement of its cost, and the amount and cost of labor on each road; and shall further make a statement of the plans which he has submitted for bridge and road improvement in each district. The report shall contain a concise statement of the amount of money expended in each district for all road work, making proper allowance where a road divides two districts, which concise statement shall be published by the said County Commissioners in two county papers twice during the month of February in each year.

177j. Whenever the owners of property binding upon any public road or street may desire to have the same improved to an extent beyond that contemplated by the said County Commissioners, then if the owners of two-thirds of the lineal feet of property binding on such road or street shall petition the said Commissioners for such improvement and deposit with the Commissioners a sufficient sum of money, the same to be determined by the said Commissioners, to cover the cost of necessary surveys and other necessary expenses of preliminary examination, it shall be the duty of the said Commissioners to appoint three examiners, one to be selected by the petitioners, one to be a member of the said County Commissioners, and the other the Road Superintendent of the county, to examine into and report upon the need for such improvement and the cost thereof; and if the Commissioners shall determine, after such report thereon, that such improvement should be made, they shall determine the amount to be appropriated from the road moneys of the county or district for such improvement, if any, and what proportion of the cost 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 award 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