

and expense of making the same; and the said Board of Drainage Viewers shall adjudge thereof, and shall assess against such persons respectively a sum proportional to the benefits accruing to their lands. The sums so assessed shall be sufficient to cover the costs of constructing or improving such ditches or drains or other drainage works, the payment of damages awarded (if any), the payment of compensations for adopted improvements previously constructed (if any), the expenses of the Board of Drainage Viewers, and the costs of forming the drainage organization.

46. The Board of Drainage Viewers may adopt as the whole or as a part of the drainage improvements to be provided under this sub-title, any ditch or ditches or drains already constructed. They shall assess against each owner of the lands benefited by such existing ditches or drains previously constructed a sum proportional to the entire benefits accruing to each such owner from the drainage improvements, both existing and proposed. They shall allow each owner of such lands a fair compensation, not to exceed the above respective assessments, for the value of the work already done on such ditches or drains. Such compensation shall constitute an element of the costs of the drainage improvements, and shall be paid to the owners of the lands as hereinafter provided.

47. The Board of Drainage Viewers shall make out and return to the Board of County Commissioners, at the earliest practicable date, a written report, in triplicate, which shall set forth:

1. Whether the proposed drainage is practicable.
2. Whether it will promote the public benefit or utility, or the public health, convenience or welfare.
3. Whether the improvements proposed will benefit the lands in question sufficiently to warrant the probable expenditures.
4. The names of all persons entitled to damages, and the amounts of the same.
5. The names of all persons entitled to compensations for adopted improvements previously constructed, and the amounts of the same.
6. The total estimated cost of the improvements, including construction, damages, compensations, and organization expenses.
7. The sum or amount which each owner or possessor or person benefited shall be assessed as his share of the total cost of the drainage improvements, and its proportion of the whole.