

bills for state and county taxes sent out from his office. Such drainage taxes shall be due and collectible at the same time and in the same manner as county taxes, and shall be liable to the same penalties for the late payment and non-payment as county taxes. Should the funds raised in this manner be insufficient to complete the plan of drainage improvements a subsequent drainage tax or taxes shall be levied and collected in like manner.

68. The drainage taxes levied and collected in this manner shall remain in the county treasury until disbursed by the county treasurer upon orders drawn and signed by the Board of Managers. The county treasurer shall keep a separate record for each Public Drainage Association in his county, which record shall show all receipts and expenditures. The county treasurer shall be entitled to retain three per centum of the drainage taxes collected in this manner, as compensation for his services.

69. Should the lands in the Public Drainage Association be located in two or more counties, the Board of Managers shall prepare a separate drainage tax roll for each county. They shall send such tax rolls to the Clerk of the Board of County Commissioners for the county in which the drainage association was organized. The procedure shall be as provided for in Section 67, except that the county commissioners shall certify the drainage tax rolls for the other counties to the respective Boards of County Commissioners for the other counties, who shall in turn certify them to the respective county treasurers for action as provided for in Section 67. All moneys collected in the several counties in pursuance hereof shall be paid over to the county treasurer of the county in which the drainage association was organized, and shall be placed to the credit of the drainage association.

70. From the first funds, which become available under this sub-title to the Board of Managers, they shall pay the wages and expenses of the Board of Drainage Viewers and the the engineer, the damages awarded (if any), the compensations awarded for adopted improvements previously constructed (if any), and the expenses incident to the organization of the Public Drainage Association. Upon request by the Board of Managers, the county commissioners may, in their discretion, advance funds for the payment of the above charges, the said advances to be repaid from the first funds received in payment of the drainage taxes.