

71. The Board of Managers shall proceed to carry out the plan of drainage improvements, and in exercising the authority herein conferred they may employ supervisors, ditchers and laborers; may purchase, hire or rent dredges, excavators, machines, and explosives; and may do such other acts as may be necessary. They may, in their discretion, let contracts for all or part of the work. They shall have authority, in furtherance of the work, to enter into agreements with county, state and Federal agencies.

They shall keep a regular account of their expenditures and report the same to the annual meetings of the taxables. All payments shall be made by orders drawn by the Board of Managers on the county treasurer.

72. All drainage improvements constructed under this sub-title shall be under the control and supervision of the Board of Managers. It shall be the duty of the said board to keep the said drainage improvements in good repair, and for this purpose they may at any time levy a drainage tax on the lands benefited in the same manner and in the same proportion as the original drainage taxes were levied for the construction of the improvements. Such taxes for maintenance purposes shall be levied, collected and disbursed in the same manner as hereinbefore provided for the original taxes.

73. All taxes levied under this Act shall be taxes against the lands benefited. Should any piece of property subject to taxation under this sub-title be divided, the Board of Managers shall determine the ratio in which any subsequent taxes levied shall be divided between the several holdings, which ratio shall be the proportion in which the several holdings are benefited.

74. Nothing contained in this sub-title shall be so construed as to authorize the removal of any mill dam or interference with the legal water rights appertaining to mills, nor to divert the water so as to deprive the owner over whose lands said water flows of the benefits and water rights now enjoyed by him.

75. Any person, taxed for any ditch or drain which does not pass through or upon his land may open a ditch or ditches or install drain tile through the intervening lands into such main ditch or ditches and keep the same open at his own cost and charge; provided that no such cross ditch or drain shall be cut through the land of any other person without the consent of the owner of such land, unless the damages thereon accruing to the owner of the land be