

**CHAP. 278.** aforesaid for making said ditch or ditches, with the respective tax or sum, which each owner or possessor or person benefitted, shall be bound to pay, and such tax or assessment made and returned to, and confirmed by the court as aforesaid, shall remain in full force for the term of five years, from the said confirmation, and shall be the proportion or basis upon which other and further taxes may be levied by the managers for all necessary purposes, for cutting and making, or for cleansing and repairing such ditch or ditches, after the lapse of five years, a new assessment may be had by application of a majority of the taxables, to the said levy court or county commissioners which shall thereupon appoint three judicious and impartial freeholders of the neighborhood, for that purpose, who shall make assessment and return as aforesaid, which shall be subject to an order of review as aforesaid.

Managers at annual meeting to proceed to cut, make, &c.

**SEC. 9.** *And be it enacted,* That the managers appointed in the manner aforesaid, at the first of any subsequent annual meeting, shall proceed to cut, make, and open, or to cleanse and repair, as the case may be, the ditch or ditches so laid out as aforesaid, and may employ such ditchers and other laborers, and do such other acts as may be necessary for that purpose, they shall keep a fair and regular account of all expenditures, and report the same to the yearly meeting of the taxables, all payments shall be made by orders drawn by the managers on the Treasurer, any person assessed for a tax may discharge the same by work and labor, to the amount of his or her proportion of the assessment to pay for cutting said ditch or ditches, and not including the proportion necessary to pay damages and other expenses, and the managers certificate for work done shall be received by the treasurer in payment of the tax.

Treasurer to ask, demand, collect, &c.

**SEC. 10.** *And be it enacted,* That the treasurer appointed as herein directed, shall be authorized, empowered, and required to ask for, demand, and collect all sums levied for the purpose of cutting, making, and opening, or for cleansing and repairing the said ditch or ditches, or for payment of damages, and expenses as aforesaid, and in case of refusal, or neglect of any person bound to pay the same, the treasurer shall proceed to collect and recover the same, in the way and manner, that county rates, and levies are made recoverable by law, the treasurer shall settle with the taxables at their annual meeting in March, for all sums collected by him, he shall be entitled to retain five per centum on the amount of his receipts as compensation for his services, the treasurer shall give to the said taxables, bond and security to be approved by

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