

dollars and under, one vote; for any tax not less than fifteen dollars, two votes; for any tax not less than thirty-five dollars, three votes; for any tax not less than sixty dollars, four votes; for any tax not less than one hundred dollars, five votes; for any tax to the amount of one hundred and fifty dollars and upwards, six votes; and any person so entitled may vote by proxy, authorised by writing, under his or her hand, and the managers for the time being, shall annually thereafter in the same manner, call a meeting for the same purpose, on the first Saturday in March.

SEC. 8. *And be it enacted*, That the commissioners shall deliver to the treasurer a statement of taxes levied as aforesaid, for making said ditch or ditches, with the respective tax or sum which each owner or possessor, or person benefited, shall be bound to pay, and such tax or assessment made and returned to, and confirmed by the commissioners 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 cleaning 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 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.

SEC. 9. *And be it enacted*, That the managers appointed in the manner aforesaid, at the first or any subsequent 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 or labor, to the amount of his or her proportion of

Commissioner to deliver to Treasurer a statement of taxes levied.

Duty of Managers.