

*assess against each tract of lands within the Watershed Association a sum proportional to the benefits accruing to such tract from the improvements, both existing and proposed. They shall allow each owner of such lands a fair compensation for the value of work already done toward such works of improvement. Such compensation shall constitute an element of the costs of the works of improvement, and shall be paid to the owners of the lands as hereinafter provided.*

*191. The Board of Watershed 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 works of improvement are practicable.*
- 2. Whether it will promote the public benefit and be conducive to the public health, safety 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 compensation 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 for which each tract of land shall be assessed as its share of the total cost of the works of improvement, and its proportion of the whole.*

*192. The County Commissioners shall, at their first meeting after receiving the report from the Watershed Viewers, examine it, and if it is found not to be in due form and in accordance with the law it shall be referred back to the Watershed Viewers to be corrected and returned to the County Commissioners at a subsequent meeting. If the report is found to be in due form and in accordance with the law, the County Commissioners shall appoint a day for a public hearing upon the report and shall give not less than thirty days' notice of the time and place of the hearing, by notice published in a newspaper or newspapers having a general circulation in the county or counties in which the lands affected are located, and by a written or printed notice mailed to each person named in the report. During this time a copy of the report shall be on file in the office of the Clerk of the County Commissioners, and shall be open to the inspection of any landowner or other person interested and the notices shall so state.*

*193. At the hearing, the viewers and engineers being present, any person interested in the matter may appear in person or by counsel and make known his objection to any part of the report. It shall be the duty of the County Commissioners to consider carefully such objections, giving full weight to the apportionment of costs and benefits, and if any such objections which are well founded can be met at the time of the hearing by changes in the report, the Viewers shall make such changes as are necessary to render substantial and equal justice to all persons concerned. The County Commissioners may, in their discretion, disapprove the report, or they may refer it back to the Watershed Viewers for amendment or reconsideration in*