

*Association in his county, which record shall show all receipts and expenditures.*

206. *Should the lands in the Public Watershed Association subject to assessment be located in two or more counties, the Board of Directors shall prepare a separate 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 Watershed Association was organized. The procedure shall be as provided for in Section 202, except that the County Commissioners shall certify the 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 202. All moneys collected in the several counties in pursuance hereof shall be paid over to the County Treasurer of the county in which the Watershed Association was organized, and shall be placed to the credit of the Watershed Association.*

207. *From the first funds which become available under this sub-title to the Board of Directors, they shall pay the wages and expenses of the Board of Watershed Viewers and the engineers, 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 Watershed Association. Upon request by the Board of Directors, 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 taxes levied against the landowners for the works of improvement.*

208. *The Board of Directors shall proceed to carry out the plan of watershed improvements, and in exercising the authority herein conferred they may employ supervisors, ditchers and laborers; may purchase, hire or rent dredges, excavators, machines, explosives, and other materials; and may do such other acts as may be necessary, including the power to borrow money from banks, other lending agencies or persons by promissory notes, in the name of the Board of Directors, provided said borrowing is first approved by the County Commissioners of the applicable county. 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 receipts and expenditures and report the same to the annual meetings of the watershed association, and meetings of the landowners.*

209. *All improvements for flood prevention or the conservation, development, utilization, and disposal of water constructed under this sub-title shall be under the control and supervision of the Board of Directors. It shall be the duty of such board to keep such improvements in good repair. To provide a fund for maintenance, repair, and operation of works of improvement constructed under this sub-title an annual tax shall be levied against the property benefited, such taxes to be equal to the average annual cost of operation and maintenance, less such amounts as may be received from the Board of County Commissioners or from any other source. Should the funds*