received from the above sources be inadequate to provide for the needed maintenance, repair, or operation, a special tax may be levied against the land benefited. Such taxes shall be levied, collected, and disbursed in the same manner as hereinbefore provided for the original taxes.

- The governing body of any public drainage association, drainage district, soil conservation district, town, city, or county in this State, hereinafter referred to as governmental divisions, which may reasonably be expected to receive a benefit from the construction, improvement, operation or maintenance of any works of improvement herein provided for may appropriate money for such construction, improvement, operation or maintenance if this expectation exists as to any part of the governmental division and even though such works of improvement are not located within the corporate limits of the governmental division or not within this State: Provided, however, that if the expenditure is not made directly by the governmental division for such purpose, it shall be made only through a Public Watershed Association, or Soil Conservation District organized under the laws of this State, but it shall not be necessary that any part of the governmental division be within the limits of the Soil Conservation District or Public Watershed Association through which the expenditure is made. Such governing bodies or governmental divisions may set up in their respective budgets funds to be spent for such purposes, and municipalities and counties may levy and collect taxes for such purposes in the manner provided by law.
- 211. The Board of Directors of any Public Watershed Association organized under this sub-title shall have power and authority to acquire and hold water rights under existing law of this State and to plan and carry out works of improvement for storage, utilization, and distribution of water. The Directors may, at their discretion, make charges for the use of such water, the proceeds of such sale to be used as payment for water rights or for the construction, maintenance, repair, improvement, and operation of the works of improvement.
- 212. Nothing contained in this sub-title shall be so construed as to authorize the interference with legal water rights, 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 or to which he is legally entitled.
- 213. Any person, taxed for any ditch or drain which does not pass through or under 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 occurring to the owner of the land be assessed by three freeholders appointed by the County Commissioners for the county for the purpose of assessing such damages. The person applying for such ditch or drain shall pay all costs of laying out and opening the same; and shall also, before making such ditch or drain, tender or pay all damages awarded to such person as may be injured thereby.