rectors shall **[**, prior to the construction of any works of improvement, **]** file the watershed work plan in triplicate with the board of county commissioners. The plan shall show:

- 1. The location of the proposed works of improvement on a map, drawing, or aerial photograph.
- 2. A general delineation of the boundaries of the public watershed association with the general location in the county or counties affected.
- 3. Engineering plans [and specifications] in sufficient detail to [define] describe the proposed project or projects.
- 4. A general delineation of the boundaries of each affected individual ownership within the watershed association with an estimate of the acreage which each contains.
- 5. The total estimated construction cost of each of the proposed works of improvement.

With the above plan, the board of directors will include a statement that they have determined that the works of improvement

1. are practicable.

- 2. will promote the public benefit and be conducive to the public health, safety and welfare, and
 - 3. will produce benefits sufficiently to warrant the expenditures.

187.

It shall be the duty of the county commissioners upon [receipt] review and approval of the watershed plan submitted pursuant to Section 186 to appoint a board of watershed viewers to be composed of three or more judicious and impartial citizens, no one of which shall be the owner of any land within the watershed association. Where the [lands] works of improvement described in the [petition] watershed work plan are located in two or more counties, there shall be at least one member of the watershed viewers from each county in which such [lands] works of improvement are located. No person appointed as a member of the board of watershed viewers shall act in that capacity until he has given the board of county commissioners written notice of his acceptance of his appointment. The rate of compensation of the watershed viewers shall be fixed by the board of county commissioners.

189.

(a) All benefited lands within the watershed association shall be assessed for the cost and expense of carrying out the proposed works of improvement; and the said board of watershed viewers shall adjudge thereof, and shall assess against such lands respectively a sum proportional to the benefits accruing thereto. In no case shall the assessment against any tract of land exceed the benefits that will accrue to such tract from the proposed improvement. The sums so assessed shall be sufficient, less such amounts in funds or services as may be received from the county commissioners or from any other source, to cover the costs of such works of improvement, the payment of damages awarded (if any), the payment of com-