

benefits received, as shown by the classification and ratio of assessments made by the viewers. These assessment rolls shall be signed by the chairman of the board of drainage commissioners and by the secretary of the board. One copy of each of the said assessment rolls shall be filed with the drainage record and one copy shall be delivered to the sheriff, or other county tax collector, after the clerk of the board of county commissioners has appended thereto an order directing the collection of said assessments, and the said assessments shall thereupon have the force and effect of a judgment as in the case of State and county taxes. These assessments shall constitute a first and paramount lien, second only to State and county taxes, upon the lands assessed for the payment of said bonds and interest thereon as they become due, and shall be collected in the same manner by the same officers as the State and county taxes are collected. The said assessments shall be due and payable on the first Monday in January each year, and if the same shall not be paid in full by the thirtieth day of April following, it shall be the duty of the sheriff or tax collector to sell the land or lands so delinquent. The sale of lands for failure to pay such assessments shall be made at the courthouse door of the county in which the lands are situated, between the hours of ten o'clock in the forenoon and four o'clock in the afternoon. The existing law as to the collection of State and county taxes shall have application to the collection of drainage assessments under §§ [96 through 122] 103 THROUGH 121H of this article. It shall be the duty of the sheriff or tax collector to pay over to the county treasurer promptly the moneys so collected by him upon said tax assessments, to the end that the said treasurer may have funds in hand to meet the payments of interest and principal due upon the outstanding bonds as they mature. It shall be the duty of the county treasurer, and without any previous order from the board of drainage commissioners, to provide and pay the instalments of interest at the time and place as evidenced by the coupons attached to said bonds, and also to pay the annual instalments of the principal due on said bonds at the time and place as evidenced by the said bonds, and the said county treasurer shall be guilty of a misdemeanor and subject upon conviction to a fine and imprisonment, in the discretion of the court, if he shall wilfully fail to make prompt payments of the said interest and principal upon said bonds, and shall likewise be liable in a civil action for all damages which may accrue either to the board of drainage commissioners or the holder of said bonds, to either or both of which a right of action is hereby given. Should the total estimated cost of the proposed improvements to be made under §§ [96 through 122] 103 THROUGH 121H of this article, be less than an average of 25¢ per acre of the total area, then, and in that case, bonds shall not be issued but the assessment shall be collected in cash from the landowners.

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At the expiration of three weeks after publication of notice of bond issue, the board of drainage commissioners may issue and sell bonds of the drainage district for an amount equal to the total cost of the improvement less such amounts as shall have been paid in cash to the county treasurer, plus an amount sufficient to pay interest on the bond issue for the three years next following the date of issue. These bonds shall bear interest, payable semiannually, and shall be paid in ten equal instalments. The first instalment of principal shall mature at the expiration of three years from the date of issue, and one instalment for each succeeding year for nine additional years. The commissioners may sell these bonds at not less than par and devote the proceeds to the payment for the work as it progresses and to the payment of the interest on said bonds for the three years next following the date of issue and to the payment of the other expenses of the district