

**Age-Herald Presents Additional Statutes, Including All That Have Been Approved Up to Present Time—Only Newspaper in Alabama Publishing in Full for Its Readers
Laws as Certified by Secretary of State**

ments sufficient for the payment of interest on the bond issued, to accrue the fifth year after their issue and the installment of principal to fall due at the expiration of the fifth year after the date of issue, together with such amounts as shall have to be paid for collection and handling of the same. The second assessment roll shall make provision for the payment of the principal for the third for the seventh year; the fourth for the eighth year; the fifth for the ninth year; the sixth for the tenth year; the seventh for the eleventh year; the eighth for the twelfth year; the

ninth for the thirteenth year; and the tenth for the fourteenth year. Each year the assessment rolls shall be made the time when collectible and be numbered in their order and the amount assessed against the several tracts of land shall be in accordance with the benefits received, as shown by the assessment rolls, and the assessment payments made by the viewers. These assessment rolls shall be signed by the president and secretary of the board of drainage commissioners. One copy of each of said assessment rolls shall be deposited in the office of the board; one copy shall be delivered to the tax collector after the judge of the court of probate has appended thereto his order directing the collection of said assessments and said assessments shall be paid by the owners of the lands at 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 and shall be assessed and payment of state 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 September each year, and if the same shall not be paid in full by the 31st of December following it shall be the duty of the tax collector to sell the land or lands so delinquent and the proceeds of such sale shall be applied to the payment of the said assessments to be made at the court house door of the county in which the lands are situated between the hours of 10 o'clock in the forenoon and 4 o'clock in the afternoon of the first day of the month of January next following.

if for any necessary cause the sale can not be made on that date, the sale may be continued from day to day for not exceeding four days, or the lands may be readvertised and sold on a subsequent day, at the same hour, without any order therefor. In all other respects, except as to time of sale of lands, the existing law as to the collection of state and county taxes, and the collection of drainage assessments under this act. It shall be the duty of the sheriff or tax collector to pay over to the county treasurer promptly the money so collected by him.

And the said treasurer shall have funds in his hand to meet the payment of interest and principal due upon the outstanding bonds as the

maturing, it shall be the duty of the county treasurer to demand any proceeds from the bonds and to forward the same to the county commissioners, to provide and pay the interest on the bonds, and the installments of interest at the time and place as evidenced by the coupons attached to said bonds, and if the treasurer fails to do so, the principal due on said bonds at the time and place as evidenced by said bonds, and the county treasurer shall be guilty of a misdemeanor and subject upon conviction to a fine or imprisonment, or both, at the discretion of the court, if he shall willfully fail to make prompt payment of the said interest and principal upon said bonds, and shall likewise be liable in a civil action for all damages which may accrue to the holders of said bonds, or the county commissioners or the holder of said bonds, to either or both of which the right of action is hereby

Sec. 26. If the total cost of the improvement is less than an average of fifty (50) cents per acre on all the lands in the district, the board of directors and commissioners shall forthwith assess the lands in the district therefor, in accordance with their classification, and said assessment shall be levied and collected by the same officer and in the same manner as state and county taxes are collected, and payable at the same time. In case the total cost exceeds an average of fifty (50) cents per acre on all lands in the district, the board of directors and commissioners shall cause to be published as hereinafter prescribed, reciting that they propose to issue bonds for the payment of the total cost of the improvement, giving the amount of bonds to be issued, the sub-

er in the district not wanting to pay interest on the bonds, may, within fifteen (15) days after publication of notice is completed, pay to the county treasurer the full amount for the bonds and be liable to be ascertained from the classification sheet and the certificate of the board showing the total cost of the improvement, and have the lands released from liability to be assessed for the said improvements, but such land shall not be assessed for future assessment for maintenance of or any increased assessment authorized under the law.

Sec. 37. Each and every person owning land in the district who shall fail to pay to the county treasurer the full amount of his land liable to be assessed, within the time above

Sec. 38. At the expiration of fifteen (15) days after publication of notice of bond issue, the board of drainage commissioners may issue bonds of the drainage district for an amount equal to the amount of the bonds of the drainage district which have been sold. The amounts so shall have been paid in cash to the county treasurer, plus an amount sufficient to pay interest on

bond issue for the five (5) years next following the date of issue. The bonds shall be payable in five (5) equal annual installments, payable annually, and shall be paid in five (5) equal installments. The first installment of principal shall mature at the expiration of five (5) years from the date of issue and one installment for each succeeding year thereafter for five additional years. The commission may sell these bonds at not less than par and devote the proceeds to the payment of the work as it progresses, and to the payment of the interest on such bonds, and the balance of the proceeds following the date of issue and to the payment of the other expenses of the district provided for in this act. The proceeds from such bonds shall be for the exclusive use of the levee or drainage

be numbered by the board of drainage commissioners and recorded in the