

**24-316. Corporation benefited to pay part of expense.** That when any ditch, drain or watercourse, located and established under this act, crosses or drains, either in whole or in part, any public or corporated road, or any railroad, or benefits any or either of said roads, so that the roadbed or traveled track of any such road will be made better by the opening and construction of any such ditch, drain or watercourse, the board of county commissioners shall apportion and set off to the county, if a county road, or to the township, if a township road, or to the company, if corporated or a railroad, a portion of the costs and expenses, and also a portion of the construction thereof, the same as private individuals, and in proportion to the benefits conferred by said ditch, drain and watercourse on such roads, and compel them to pay said costs and perform said labor in like manner.

That if any public or corporated road, or any railroad, whose roadbed or traveled track is benefited by the opening and constructing of any such ditch, drain, or watercourse, shall fail to pay the costs and expenses assigned to them, or fail to procure the cutting and opening of such ditch, drain, or watercourse on that section or portion assigned and set off to them respectively by the board of county commissioners as hereinbefore provided, as in the case of individuals, after due notice upon the person designated by any such corporation or railroad to accept service for such corporation or railroad, and in the manner and time specified in this act for such service, or on individuals, the board of county commissioners shall in that event proceed in the same manner and form as in this act provided for the collection of such costs and expenses against private individuals; and upon completion of the work, and acceptance as hereinbefore provided, the county commissioners shall certify the amount due for the performance of said work to the county clerk of such county, and said amount shall be placed upon the tax roll of such county by the clerk thereof, against said corporated road or railroad benefited by the cutting and opening of said portion or section of said ditch, drain, or watercourse, to be collected as other state and county taxes are collected.

**History:** L. 1886, ch. 161, § 15; Feb. 24; R.S. 1923, 24-316.