

**APPENDIX—DRAINAGE SCHEDULE**

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CONFIDENTIAL.—The information given in this report is *strictly confidential* and will not be used as a basis of taxation nor communicated to any tax official

Form 15-148

DEPARTMENT OF COMMERCE—BUREAU OF THE CENSUS

WASHINGTON

FIFTEENTH CENSUS OF THE UNITED STATES: 1930

**DRAINAGE**

EXPLANATIONS AND INSTRUCTIONS

*Legal requirement.*—A report of every drainage enterprise in the United States is required by the Decennial Census Act of the Congress, approved June 18, 1929.

*Drainage of agricultural lands* is the act or process of drawing off an excess of water by underground conduits, pipes, or tiles; or by open or covered trenches in the surface of the ground; or by pumping, for the purpose of improving the condition of the soil and crops. In this connection the *area drained does not include* land from which water flows without artificial aid into natural water courses; nor does it include land protected from overflow by levees, dikes, or embankments, nor areas guarded by trenches from the run-off from higher lands, unless some form of drainage works has been constructed on the protected land.

*Definition of a drainage enterprise.*—A drainage enterprise, for the purpose of this census, is the area—

- (1) Organized in one drainage district; or
- (2) Assessed for the same public drain; or
- (3) In corporate or in private ownership drained by works operated as one undertaking.

This census relates only to the drainage of agricultural lands. A report is to be made for each such drainage enterprise organized under a general or a special drainage law, or as a corporation, and for each drainage enterprise under private ownership draining as much as 500 acres. Do not report any privately-owned enterprise draining less than 500 acres.

*All questions are to be answered.*—If exact information is not available give the best estimate possible and write "Est." beside the answer. Use the margin of the schedule or a separate sheet when additional space is necessary to make the answers clear, definite, and complete.

This schedule is to be used **ONLY** in the following States:

Alabama	Indiana	Montana	South Carolina
Arizona	Iowa	Nebraska	South Dakota
Arkansas	Kansas	Nevada	Tennessee
California	Kentucky	New Mexico	Texas
Colorado	Louisiana	North Carolina	Utah
Florida	Michigan	North Dakota	Virginia
Georgia	Minnesota	Ohio	Washington
Idaho	Mississippi	Oklahoma	Wisconsin
Illinois	Missouri	Oregon	Wyoming

**IF THE ENTERPRISE IS LOCATED ENTIRELY IN ONE COUNTY:**  
Answer all questions for the whole enterprise.

**IF THE ENTERPRISE IS LOCATED IN MORE THAN ONE COUNTY:**  
Prepare a separate report for each county.

Answer Questions 1 to 8, inclusive, for the whole enterprise on each schedule.

Answer Questions 10 to 31, inclusive, for *only* that part of the enterprise which is located in the county reported under Question 9.

**I.—MANAGEMENT AND LOCATION OF ENTERPRISE**

1. Name of drainage district or enterprise:

2. Individual, board, or company controlling enterprise:

Name .....

Post-office address: { Main office.....  
Local office.....

3. Location of enterprise (entire enterprise as now organized):

a. State.....

b. County or counties.....

c. Townships or other divisions of county:  
Use Land Office survey numbers where available; if not, give proper name and also check, as township, town, precinct, district, etc.

d. Name of lake, stream, or ditch receiving discharge from district:

e. Location of district outlet:

Section..... Township..... Range.....  
If section and township numbers are not obtainable, state below distance and direction from some near-by town.

4. Person furnishing information:

Name and Title.....

Address.....

Date.....

Signature.....

**II.—CLASS OF ENTERPRISE**

5. Indicate type of organization (at the present time) by X:

Drainage district..... Irrigation enterprise.....

County drain..... Commercial development.....

Township drain..... Individual ownership.....

State project..... Other.....  
In case of doubt as to classification, give on line below references, with date, to act or law under which enterprise is operating.

6. Year in which this enterprise was organized.....

7. If drainage was begun by a different enterprise or under a different type of organization than the present enterprise, state the facts briefly:

**III.—PURPOSE OF DRAINAGE**

8. Indicate principal purpose of artificial drainage by X:

Reclamation of swamp land not previously in farms.....

Improvement of land already in farms.....

Removal of alkali or seepage from irrigation.....

Protection against overflow.....

APPENDIX—DRAINAGE SCHEDULE

THIS SPACE FOR OFFICE USE ONLY	SCHEDULE NO.	CLASS CODE	YEAR ORGANIZED CODE	PURPOSE CODE	COMPLETION CODE	PUMPING CODE	
IV.—SEPARATE REPORT FOR EACH COUNTY							
9. Name of county to which remainder of this schedule applies.....							
<p><b>NOTE:</b> IF ENTERPRISE IS LOCATED ENTIRELY IN ONE COUNTY: Answer the questions on this page for the whole enterprise.                  IF ENTERPRISE IS LOCATED IN MORE THAN ONE COUNTY: Answer the questions on this page only for that part of the enterprise located in the county reported under Question 9.</p>							
<p><b>V.—LAND IN ENTERPRISE (in this county)</b></p> 10. Area of enterprise: (The sum of b and c must equal a) a. Total..... Acres..... b. Assessed for cost of enterprise..... Acres..... c. Not assessed but benefited..... Acres..... d. Why was acreage reported under "c" not assessed? <input type="checkbox"/>				CODE For office use only K-1 K-2 K-3	<p><b>VII.—DRAINAGE WORKS (in this county)</b></p> <p><i>Note.</i>—Drainage works of an enterprise include all varieties of underground conduits, pipes, or lines of tile; drains of stone, wood, or other materials; and all open ditches, canals, and pumping equipment for drainage. Levees, dikes, dams, weirs, gates, and other devices for draining away or controlling surface and soil waters are to be considered "Drainage works," when and only when, they are constructed or operated with drainage ditches, underdrains, or drainage pumps.</p> <p><i>Tile</i> as here used includes pipes of earthenware, concrete, or other materials buried beneath the surface in such a way as to permit the excess water to flow away.</p> <p><i>Ditches</i> include all open artificial trenches, usually with sloping sides. <input type="checkbox"/></p> <p><i>Note.</i>—Do not include under Questions 23 to 27 works constructed by earlier enterprises, unless they have been improved or operated by this enterprise.</p> 23. Open ditches belonging to this enterprise: a. Total length constructed or improved..... Miles..... b. Additional length authorized..... Miles..... c. What part of items a and b is improvement of ditches dug by earlier enterprises?..... Miles..... 24. Levees and dikes belonging to this enterprise: a. Total length constructed, rebuilt, or replaced..... Miles..... b. Additional length authorized..... Miles..... c. What part of items a and b is rebuilding or replacement of levees constructed by earlier enterprises?..... Miles..... 25. Tile drains belonging to this enterprise: a. Total length installed..... Miles..... b. Additional length authorized..... Miles..... c. What part of items a and b is replacement of tile drains installed by earlier enterprises?..... Miles..... d. What part of items a and b is replacement of open ditches dug by earlier enterprises?..... Miles..... 26. Number of drainage wells from which water is pumped by this enterprise..... Number..... 27. Pumping equipment (show only in county where located): a. Kind of power..... (Steam, electric, etc.) b. Capacity of plant..... Horsepower..... c. Kind of pumps..... (Centrifugal, rotary, etc.) d. Number of pumps..... Number..... e. Total capacity of pumps..... Gallons per minute..... f. Average lift..... Feet..... 28. Area of total (10a) served by pumps..... Acres..... 29. Maintenance of drainage works: a. Are the ditches maintained systematically?..... <input type="checkbox"/> (Yes or No) b. Indicate method of doing maintenance work by X: District forces..... Work apportioned..... Contract let..... to landowners..... <input type="checkbox"/> Other..... (Give name) c. Does enterprise own excavators or other power equipment (not including automobiles and trucks) used principally for maintenance?..... (Yes or No) d. Cost of operation and maintenance in 1929..... \$..... (Omit cents) Include administration, but not interest or principal on bonds or notes, nor additions to capital investment.		
<p><i>Note.</i>—Questions 12 to 18, inclusive, should be answered regarding only the area not included in earlier enterprises (Question 11b). The sum of a, b, and c under each of Questions 12, 13, and 14 should equal the answer to Question 11b.</p> 11. Overlapping of enterprises: a. Portion of total area (10a) that was included in earlier enterprises for which reports are obtained..... Acres..... b. Portion of total area (10a) that has not been included in earlier enterprises for which reports are obtained..... Acres..... 12. Drainage condition in 1929: (Questions 12 and 13 relate only to degree of wetness of the land, regardless of its actual use.) a. Area unfit to raise any crop, for lack of drainage..... Acres..... b. Area drained, fit to raise normal crop..... Acres..... c. Area partly drained, fit for partial crop only..... Acres..... 13. Drainage condition when this enterprise was organized: a. Area unfit to raise any crop, for lack of drainage..... Acres..... b. Area drained, fit to raise normal crop..... Acres..... c. Area partly drained, fit for partial crop only..... Acres..... 14. Use of land in 1929: a. Improved land..... Acres..... b. Timber and cut-over land (all requiring clearing before it can be plowed)..... Acres..... c. Other unimproved land..... Acres..... 15. Land in occupied farms in 1929: a. Total area..... Acres..... b. Area planted in 1929..... Acres..... 16. Area of timber land cleared and cultivated since this enterprise was organized..... Acres..... 17. Area that has been assessed by this enterprise, but was idle in 1929..... Acres..... 18. Area available for settlement..... Acres.....				K-4 L-1 L-2 L-3 L-4 L-5 L-6 M-1 M-2 M-3 M-4 M-5 M-6 N-1 N-2	<p><b>VI.—CAPITAL INVESTED AND FINANCING (in this county)</b></p> <p><i>Note.</i>—The following inquiries relate to the costs assessed or to be assessed against lands in this county which, in the case of an enterprise located in more than one county, may be different from the cost of the drainage works constructed in this county.</p> <p>The figures should show the cost of original construction plus enlargements and extensions, but not operation or maintenance. Where investment and maintenance costs have not been kept separate, the portion representing capital investment should be estimated as accurately as possible.</p> 19. Investment to date by this enterprise..... \$..... (Omit cents) Include costs of engineering, organization, rights of way, damages, construction and purchase of drainage works, legal services, administration, lands and buildings, but do not include lands for sale or for farming. Omit obligations of an earlier enterprise assumed by this enterprise if a report is secured for that earlier enterprise. 20. Estimated additional investment to complete works authorized..... \$..... (Omit cents) 21. Financial status of enterprise: a. Is this enterprise in arrears in payment of principal or interest on bonds or other obligations?..... <input type="checkbox"/> (Yes or No) b. If in arrears, to what dates have principal and interest been paid? 22. Area delinquent in payment of drainage taxes..... Acres.....		
<p><b>VIII.—FLOOD PROTECTION BY OUTSIDE AGENCIES (in this county)</b></p> 30. Area in this enterprise protected from overflow by levees or dikes built by a levee district, State, or other outside agency..... Acres..... 31. Name of outside agency protecting area in this enterprise from overflow:.....				K-5 O-1 P-1	K-6 N-6 O-2 P-3 O-3 O-4 O-5 O-6 O-7 O-8 P-4 P-5 P-6 P-7 K-7 O-7 O-9 P-8 K-8 N-8 O-10 P-9 K-9 N-9 O-11 P-10 P-11 K-10 N-10 O-12 P-12 K-11		

## **CHART OF DRAINAGE LAWS**

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## CHART OF DRAINAGE LAWS

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The combined drainage laws of the 35 States reporting organized drainage enterprises, of the 6 States not reporting organized enterprises but having laws permitting separate organization of drainage districts, and of the 7 States the laws of which do not provide for independent drainage organizations, comprise a great mass of statutory law, scattered through 48 different codes or compiled statutes, and many volumes of session laws. In order to collect the salient features of these statutes relating to jurisdiction, procedure, financing, and maintenance in one place for convenient reference, the Synopsis of Drainage Laws was prepared and made a part of the volume on drainage.

Even the synopsis, abbreviated as it is, can not give that immediate and quick reference to any needed information on the points covered that would be desirable in the first stages of an investigation relative to the feasibility of establishing a drainage district, the method of procedure, or the legality of the administration of one already established.

This chart, therefore, was evolved to place in graphic tabulated form a summary of the principal provisions of the statutes of each State relating to jurisdiction, procedure, financing, and maintenance in drainage enterprises. Details, and collateral and alternative statutes, of necessity, have been omitted, but it is

believed that what is shown will often be sufficient, and will be an easy guide and index to the more detailed provisions in the synopsis and in the statutes themselves.

By the very nature of the subject it is at times difficult or impracticable to make a clear-cut division under any one heading. This is particularly true in the columns "Method of apportioning benefits" and "Method of assessment." For this reason the various headings on the chart are to some extent interdependent, and for their full significance each State should be followed through the several columns.

California, Illinois, Mississippi, Nebraska, North Dakota, and Wisconsin have two or more methods of organizing drainage enterprises, and while the features of each are shown separately, they are sometimes interlocking and, in the States named, all of the provisions under each heading should be examined at one time.

"Dissolution" is not looked upon as one of the major headings, but where specific provision is made in the drainage statute itself, the method provided for dissolution is shown. In other instances, noted on the chart, where there is no specific provision in the drainage law, dissolution would be accomplished under the general law, especially where the drainage enterprise is a body corporate of the State.

CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING	
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense	
ARIZONA.....	County supervisors.	5 or more holders of title, or evidence of title, to agricultural lands which are susceptible of drainage by the same system. The equalized assessment roll is evidence of title. Land may not be acquired for the purpose of joining the petition.	The supervisors hold a hearing on the petition; fix the boundaries of the district, including all land susceptible of drainage by the same system; divide the district into 3 or 5 divisions; and call an election of the resident landowners who are electors, to determine whether the district shall be organized and to elect a director for each division.	Drainage district..	Board of 3 elected directors (or 5, if there are 5 divisions).	Bond is required with the petition, conditioned to pay costs if the district is not organized. After organization preliminary costs are paid from assessments.	
ARKANSAS.....	County court. If intercounty, then the circuit court of either.	3 or more landowners. The formation of the district is mandatory when the petition is signed by a majority in acreage or value.	Notice to all interested parties; hearing on the petition; survey by an engineer approved by the court; and order of court establishing the district, which order has the effect of a judgment. Appeal may be taken within 20 days.	Drainage district..	Board of 3 commissioners of the district appointed by the court.	Bond is filed with the petition, conditioned to pay costs if the district is not organized. After the establishment, the preliminary expenses are paid by the county and refunded from later assessments or bonds.	
CALIFORNIA	Law of 1885.	County supervisors.	½ of the owners of land susceptible of 1 method of drainage.	Notice of the petition, hearing thereon, and approval of the county supervisors.	Drainage district..	Board of 3 trustees selected by the petitioners.	Paid by the petitioners.
	Law of 1903.	Supervisors of the county having the greater acreage in the district.	50, or a majority, of the holders of title.	¾ majority vote at an election called for the purpose by an order of the county supervisors, after notice to all parties. 1 director for each of 3 or 5 nearly equal divisions of the district is elected at the same time.	Drainage district..	Board of 3 or 5 elected directors.	Bond with the petition in double the estimated amount of the costs of organization, conditioned to pay same if the petition is denied.
	Drainage act of 1923.	Supervisors of the county having the greater acreage in the district.	50 per cent, or a majority of holders of title who hold a majority in acreage; or ¾ of the holders of title who hold ½ of the acreage.	Survey, notice, and hearing thereon, approval of the State engineer, and recorded resolution of the county supervisors.	Drainage district..	The supervisors may appoint 3 directors; or, upon petition of 15 per cent of the landowners, the directors may be elected.	The directors levy an organization tax, not exceeding \$2 per acre. It is immediately due and becomes delinquent in 60 days. Only 1 such tax may be levied.
	Drainage improvement districts.	Supervisors of the county having the greater acreage in the district.	20 or more landowners, or the owners of a majority of the lands. When intercounty: 10 owners, or owners of a majority of the land within each county.	Notice, hearing, and resolution of intention by the supervisors; further notice and hearing on the resolution; order of the board establishing the district.	Drainage improvement district.	Board of county supervisors.	Bond with the petition to pay costs if the district is not organized. After organization the costs are first paid by the county and then charged to the contractor who constructs the works and takes bonds in payment.
COLORADO.....	County commissioners of the county having the greater acreage in the district.	A majority of the landowners as well as the owners, in the aggregate, of a majority of the total acreage in the district.	3 landowners are selected to publish the petition and notice of hearing. At the hearing the commissioners establish the boundaries and call an election to determine whether the district shall be organized. 3 divisions are formed and a director is elected for each. On a majority affirmative vote the district is organized.	Drainage district..	Board of 3 elected directors.	The county commissioners may require cash from the petitioners from time to time; or, bond in double the estimated cost of organization is required with the petition. Upon organization the preliminary expenses are returned to the petitioners.	

# CHART OF DRAINAGE LAWS

## ORGANIZED DRAINAGE

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
<p>The directors appoint appraisers to divide the district into 40-acre tracts and apply a system of units of benefit to each tract, the lowest benefit being marked 1 and the highest 5. Such apportionment, when signed by the appraisers and confirmed by the directors is binding on all parties.</p>	<p>The directors annually report to the county supervisors the amount needed for the year and the supervisors levy such amount, according to the apportionment, coincident with the levy of county taxes. Assessments may also be made by vote of the landowners.</p>	<p>The directors determine the amount required for construction and maintenance and call a special election to vote on the issuance of bonds. Funding bonds may be issued upon petition of a majority of the qualified electors in the district and a 3/4 majority vote at a special election. Funding bonds are used only to take up the obligations outstanding at the time of issue.</p>	<p>Lien on all the real property in the district in proportion to the assessment of benefits. The directors must bring action in the superior court within 30 days to validate all bonds issued.</p>	<p>The estimated cost of maintenance is included in the annual statement furnished by the directors to the county supervisors on which district taxes are levied.</p>	<p>Upon petition of the directors, or any landowner, the county supervisors, after a hearing showing that the drainage is no longer needed and that all debts of the district are paid, will enter an order declaring the district dissolved.</p>
<p>The commissioners assess the benefits, and, after full hearing on their report, the court corrects and confirms same.</p>	<p>When the benefits are confirmed, the court, by decree having the effect of a judgment, assesses a tax on the real property in the district sufficient to pay the costs of the improvement, plus 10 per cent for contingencies. This tax is a paramount lien on the real property in proportion to the assessed benefits.</p>	<p>The commissioners may borrow money for construction, issue bonds, and pledge the assessments for payment. Bonds are made to mature in annual series, unless a sinking fund is provided to pay same.</p>	<p>Assessments are divided into annual installments and pledged for the payment of bonds maturing at corresponding intervals. Otherwise a sinking fund to pay bonds is required to be established. Holders of bonds delinquent for 30 days may have receivers appointed to collect assessments.</p>	<p>After completion of the improvement, the commissioners may, from time to time, apply to the court for a levy of additional taxes for maintenance. The proceeding thereafter is similar to that for organization.</p>	<p>No specific provision. Completed districts continue to exist and additional taxes may be levied at intervals for extension and preservation.</p>
<p>The county supervisors appoint 3 assessors to fix the part of the total estimated expense which each parcel must pay, in proportion to the benefits, which are also fixed by the appraisers.</p>	<p>Assessments are paid into the county treasury and disbursed on warrants of the trustees. A tabulated list of assessments, filed with treasurer, is a lien on the land. Collection is enforced by civil action by the district attorney at the instance of the treasurer of the county.</p>	<p>None.</p>	<p>-----</p>	<p>The trustees annually file an estimate of the amount needed for maintenance with the county supervisors, who assess same in proportion to benefits and collect the levy in the same manner as original assessments.</p>	<p>Upon petition of a majority of the electors, the trustees will call an election on the question of disincorporation. On a 2/3 affirmative majority, the trustees enter the fact on their minutes and file a copy with the county supervisors, and after all debts are paid the district is deemed to be disorganized.</p>
<p>After the adoption of the plan of drainage, the directors view the lands and other property and assess the benefits, using a maximum unit for separate assessment if they so determine. If the benefits are uniform, the directors may adopt a flat rate per acre. They report the assessments in tabulated form to the supervisors.</p>	<p>The directors annually estimate the amount needed to pay bonds, interest, and operating costs for the coming year, and certify same to the supervisors of the county who levy a tax to raise the required sum. The rate is determined by deducting 15 per cent from the total assessed value, and dividing the sum required by the total remaining assessed value. Value is determined by the last equalized assessment roll of each county.</p>	<p>Directors call a special election on the question of issuing bonds for construction costs. On a majority affirmative vote the directors issue bonds in 10 series maturing annually after 11 years and paid from the annual assessments.</p>	<p>Within 30 days after the issuance of bonds, the directors must enter suit in the superior court to determine their validity. Bonds are a lien on the real property in the district, and the first issue is a preferred lien over other issues.</p>	<p>The yearly cost of maintenance is provided in the annual report by the directors to the county supervisors of the total amount required for all purposes in the ensuing year.</p>	<p>No specific provision.</p>
<p>The directors, with the assistance of the engineer, view the property, adopt a maximum unit of assessment, and assess the benefits to each unit. They report to the supervisors, who, after hearing all interested parties, equalize and confirm the assessed benefits.</p>	<p>The directors submit a yearly budget to the supervisors stating the amount needed to pay construction, maintenance, bonds, and interest, and add 15 per cent for contingencies. The supervisors levy same in proportion to benefits shown on the equalized assessment roll.</p>	<p>After the supervisors have approved the issuance of bonds, they are submitted by the directors to the irrigation bond commission for investigation and approval. After such approval, the directors call an election, and after majority affirmative vote, they are issued.</p>	<p>Bonds are liens on the assessments. The county treasurer annually retains from the collected assessments that portion required for the bond fund. Directors, or any interested party, may bring action to determine the validity of bonds.</p>	<p>Provided in the yearly budget.</p>	<p>The directors may present to the superior court a verified petition signed by not less than 1/4 of the holders of title, owning not less than 1/4 of the acreage, and upon payment of all obligations, the court will dissolve the district.</p>
<p>The supervisors have the engineer estimate the cost of the work and assess the same on the land in proportion to the benefits. After hearing on the engineer's report, they equalize and confirm the benefits.</p>	<p>By order on their minutes, the supervisors levy a special assessment for the amount stated in the engineer's report as confirmed by them.</p>	<p>The supervisors transmit an attested copy of their order to the county treasurer and he issues bonds in the amount stated. Bonds mature in installments over a period not to exceed 20 years. Bonds are delivered to the contractor in payment for construction.</p>	<p>County bonds are issued.</p>	<p>The supervisors each year levy an ad valorem tax on the real estate for cost of maintenance and repairs.</p>	<p>No specific provision.</p>
<p>The directors classify the land in tracts of 40 acres on a graduated scale according to benefits. The greatest benefit is classified as 100 and lesser benefits on a percentage basis. Appeal from the classification is heard by special jury in the district court.</p>	<p>Annually, the directors determine the amount required for the coming year, and order a special assessment apportioned according to acreage. Current expenses are separated from bonded indebtedness. After hearing, the confirmed assessments are recorded in each county and the taxes levied.</p>	<p>Bonds are issued after approval of the landowners at a special election held for the purpose. They mature in not more than 20 years, beginning after 11 years, payable in yearly series.</p>	<p>The annual assessment under the established classification of lands includes the amount necessary to pay bonds maturing that year and interest. Directors bring special proceedings in the district court to have bonds approved and confirmed.</p>	<p>Cost of maintenance and operation is included in the annual assessment made by the directors.</p>	<p>Upon petition of a majority of the landowners, representing a majority in acres, and proof that all obligations have been paid, the directors call a special election, and a majority affirmative vote dissolves the district. The dissolution is recorded in each county.</p>

## CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
FLORIDA.....	Circuit court of county having greater portion of area.	State board of drainage commissioners, or a majority either in number or acres of the owners of any contiguous body of land may file petition. Signing petition obligates the land to pay the taxes assessed for organization, construction, and maintenance.	Notice and hearing on the petition and decree of court declaring the district organized. But no district may be established without the approval of the owners of a majority in acres.	Public corporation of the State for the term mentioned in the petition. Corporate existence may be extended after vote of a majority in acres at a special election and petition to the circuit court.	Board of 3 supervisors elected by landowners voting at a special election and casting 1 vote for each acre owned. State drainage commissioner votes State land. A majority in acres is necessary to holding an election. When no quorum for election, the State drainage commissioner appoints the supervisors.	The supervisors levy a uniform tax not exceeding 50 cents per acre. If necessary, the supervisors may borrow money before this tax is collected and pledge all assessments as security.
GEORGIA.....	The clerk of the superior court, with the commissioners of roads and revenue, or in the absence of such board the ordinary of the county, constitute a court having jurisdiction.	A majority of the landowners, or the owners of $\frac{3}{4}$ of all the land affected.	Summons to all interested parties not signing the petition; hearing; appointment of viewers; hearing on viewers' report; and order of court establishing the district and giving it a name and number.	The court appoints a board of 3 drainage commissioners after they have been elected by the landowners. The board immediately becomes a body corporate.	Board of 3 drainage commissioners for the district appointed by the court after being first elected by the landowners. The commissioners are a body corporate with the usual powers of corporations.	Bond with the petition to pay costs if not organized. After organization the preliminary expenses are paid from assessments.
IDAHO.....	District court of the county having the larger area.	Owners of $\frac{3}{4}$ of the acreage.	After notice and hearing on the petition, and finding it sufficient, the court enters an order establishing the district and has same recorded in each county affected. The order has the effect of a <i>lis pendens</i> . Final order of the court is filed with the Secretary of State.	Drainage district..	Board of 3 drainage commissioners, appointed for the district by the court.	Bond of \$500 with the petition to pay costs in the event the district is not organized. Signers may not withdraw without tendering pro rata share to the court.
ILLINOIS.....	Drainage and levee districts.	Majority of landowners representing $\frac{3}{4}$ of the area, or $\frac{3}{4}$ of the landowners representing a major portion of the area.	After hearing on the petition, and finding it sufficient, the court appoints 3 commissioners to lay out the work and estimate costs and report. After full hearing, the court corrects and confirms the report, and, by order, establishes the district as a body corporate. Appeal is to superior court.	Body politic and corporate of the State. The commissioners constitute the corporate authority.	Board of 3 drainage commissioners appointed for the district by the court.	Taxed against the petitioners if the petition is dismissed. Paid by the district when organized.
	Farm drainage act.	In 1-town, 2-town, and user districts the town clerk receives the petition. In special districts the county court receives the petition.	The town clerk selects drainage commissioners from the highway commissioners of the township. After notice and hearing on the petition they organize the district, and thereafter the landowners elect the commissioners.	Drainage district..	Board of 3 elected commissioners. If there are less than 15 landowners in a special district, the court appoints the commissioners.	In special districts bond must accompany the petition, to pay costs if not organized. A ter organization, preliminary costs are paid out of the funds of the district.
INDIANA.....	The superior or circuit court of county having greatest length of ditch, in intercounty districts. County board of drainage commissioners may receive the petition in intracounty districts.	Petition gives names of all owners affected and describes lands according to the last tax duplicate. The court clerk docket the petition as a cause pending. If, within 30 days, $\frac{3}{4}$ of the landowners mentioned remonstrate in writing against the organization of the district, the petition is dismissed.	The board of county drainage commissioners view the land, estimate the costs, assess benefits and damages, and report to the court. After a hearing on the report, the court amends and confirms same, declares the district established, and assigns the construction to one of the drainage board or to a disinterested freeholder of the county.	Drainage district..	A board consisting of a county drainage commissioner, the county surveyor, and a commissioner appointed by the court.	Paid by the county treasurer and refunded by the commissioner assigned to construct the work when collected from assessments.

# CHART OF DRAINAGE LAWS

ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
After the plan of reclamation is adopted, the supervisors petition the court to appoint 3 appraisers to assess benefits and damages to each 40-acre tract or less. Notice and hearing on the appraisers' report. Court corrects and confirms same. The decree of confirmation is recorded in each county affected. Appeal is to the supreme court.	When the appraisers' report is confirmed, the supervisors levy a tax on assessed benefits sufficient to carry out the plan of reclamation, plus 10 per cent. They prepare a drainage tax book and furnish same to the collector of taxes. He collects the drainage tax in the same manner as State and county taxes. Drainage taxes are an equal lien with general taxes.	The supervisors may issue bonds in their discretion. If bonds are issued, the first levy of taxes is for an amount 90 per cent of which equals the amount of bonds. Bonds mature at annual intervals within 30 years, beginning not later than 10 years from date of issue.	A sufficient amount of drainage taxes must be apportioned by the supervisors to pay principal and interest of bonds when due. Holders of bonds delinquent for 60 days may have a receiver appointed to collect the taxes and pay bonds and interest.	The supervisors levy an annual maintenance tax, apportioned on the basis of the net assessment of benefits, but not exceeding 10 per cent thereof in any one year.	In determining objections to the report of the appraisers, if the court ascertains that the estimated cost will exceed the benefits, it will declare the incorporation dissolved, upon payment of all costs.
The court refers the viewer's report back to them for classification of the lands and assessment of benefits. The classes range from "A", the highest, to "E", the lowest. Lands of one owner may be in more than one class. The ratio of assessment for the classes is from 5 mills to 1 mill. After hearing and correction the court confirms the classification. Appeal is to the supreme court.	The commissioners prepare an assessment roll and levy assessments against each tract according to the classified benefits. Taxes are collected in the same manner as State and county taxes.	If the estimated cost exceeds 25 cents per acre, the commissioners give 30 days' notice of intent to issue bonds. Owners may pay the total assessment in cash and be relieved of the lien of bonds. In each year in which bonds mature, an assessment is levied to yield 5 per cent more than the amount of principal and interest due.	Assessments to pay bonds are paramount liens, second only to State and county taxes. The commissioners must notify the State solicitor general of intent to issue bonds, and he brings action on behalf of the State against the district to have same validated by the superior court. Bonds are valid security for State funds and insurance companies.	When the 5 per cent added to assessments to meet bonds accumulates until it is 10 per cent of the outstanding bonds, the commissioners may use same for maintenance and upkeep. After completion the commissioners levy assessments for maintenance like original levies.	No specific provision.
The board of commissioners assess benefits and damages and report same to the court. After a hearing on the report, at which owners are entitled to trial by jury of the objections, the court corrects and confirms the report. Appeal is to the supreme court.	Upon confirming the apportionment of benefits the court certifies the amount of the assessment on each parcel to the recorder of the county in which located. When recorded, the assessments become liens on the property. The auditor enters them on the tax lists and collects as in the case of State and county taxes.	The commissioners may issue bonds up to 90 per cent of the assessments, payable in equal annual installments beginning after 5 years, with maximum maturity of 20 years. Refunding bonds may be issued upon petition of commissioners when interest is unpaid for 3 years.	5 years before bonds are due the commissioners are required to levy assessments to pay same at maturity. Such levy is kept in a separate fund by the county treasurer for bond payments only. An annual levy for interest is made. Bonds may be retired in numerical order after 3 years when there is \$5,000 in the bond fund, and interest stops 30 days after the treasurer's call for bonds to be retired.	The commissioners annually estimate the cost of maintenance and repairs, certify same to the auditor of the county, and the amount is apportioned to the maximum benefits assessed and added to and collected with the general taxes.	If objections to the commissioners' report are sustained, the court will dismiss the proceedings with costs against the district. No specific provision for dissolution after organization.
Benefits are apportioned by the commissioners and confirmed by the court after notice and hearing on the commissioners' report.	After the court order establishing the district and confirming the report of the assessments of benefits, the commissioners prepare a roll showing the amount of the assessment against each tract. They then give notice of a hearing before the court by a jury on the question of assessments. The court enters judgment on the verdict which is a lien until paid.	The commissioners may borrow not more than 90 per cent of the assessments and secure same by notes or bonds. Upon petition of owners of a majority in area bonds may be issued for not more than 90 per cent of the aggregate assessments. Refunding bonds may be issued upon petition of the commissioners or the owners assessed for 25 per cent of the unpaid assessments.	Bonds are liens upon the assessments. The State auditor registers bonds when presented, and annually certifies the amount of principal and interest due to the county clerk who adds same to the State tax, after apportioning the amount to the lands assessed, and transmits the sum collected to the State for application to the payment of the registered bonds.	The commissioners, in their first report, include the estimated annual cost of maintenance, which is also included in the confirmed assessments. The total annual cost may not exceed 30 cents per acre. No limitation on "annual benefits."	The county court may dissolve a district upon verified petition of ¼ of the landowners, owning not less than ¼ in area of the assessed lands, after 8 weeks' notice, and when no debts are outstanding. Improvements in a dissolved district remain for the common use of the landowners.
The commissioners classify the lands on a percentage basis, the highest benefit being 100 per cent and the lesser benefits in proportion.	When the classification of lands according to benefits is confirmed, after hearing, the commissioners make up a tax list and levy the amount needed for construction on the basis of the classification.	The commissioners may borrow money on the notes or bonds of the district, running not longer than 1 year after the due date of the last installment of assessments on account of which it is borrowed.	Bonds and notes are liens on the assessments, which in turn are liens on the property in the district. Bonds are limited to assessments outstanding.	The commissioners must keep the improvement in repair, and may, by resolution, levy a tax to pay for same, on the basis of the original apportionment. In special districts the commissioners file an annual statement of the amount needed for upkeep, which is certified to the county clerk and collected like other drainage taxes.	Before contract for construction is let, any part of the work may be abandoned upon petition of ¾ of the owners holding ½ of the area.
The drainage board personally inspects the lands, estimates the cost, and assesses benefits and damages. The report of the board, after notice and hearing thereon, is corrected and confirmed by the court.	Assessments are made by the county drainage board. The assigned member of the board collects the assessments, and any that are delinquent are certified to the county auditor and collected as other delinquent taxes.	Where the cost exceeds \$2,000 bonds may be issued. The assigned commissioner determines the total cost, apportions same to the lands, and assesses each tract. After deducting cash payments, the commissioners issue bonds of the county for the remainder of the cost.	Bonds of the county. The auditor places the unpaid assessments on a special duplicate and they are collected as general taxes. They are a first and paramount lien on the lands, like general taxes. The money collected is applied to the payment of bonds exclusively.	In all except dredge-constructed ditches biennial cleaning by the township trustee is required. The drains are repaired from an emergency fund equal to 1 per cent of the cost of construction and apportioned on the basis of the original assessments. Open ditches are repaired from a uniform tax on the land benefited. Dredge ditches are repaired on petition of 5 or more owners, in a proceeding similar to that for construction. When cost is \$5,000, bonds may be issued.	Public drains. No provision for dissolution.

## CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
IOWA.....	County board of supervisors, or joint board when district is inter-county.	Petition signed by at least 25 per cent of the landowners is filed with the county auditor.	The supervisors appoint an engineer to make survey. He reports and the board adopts a plan of drainage, which is tentative only. After full notice and hearing on the engineer's report and the tentative plan, the board adopts a permanent plan. On protest of owners of 70 per cent of the land the petition is dismissed. Plan recorded with the auditor.	Drainage district..	Under the county board of supervisors, unless control of a completed district, upon petition of a majority of the owners assessed, is placed under control of a board of elected trustees.	Bond with petition to pay costs if district is not organized. Paid from assessments after organization.
KANSAS.....	Board of county commissioners.	$\frac{3}{4}$ of the taxpayers residing within the boundaries of the district.	The county commissioners, after a hearing on the petition, and finding it in due form and that proper notice has been given, enter an order on their minutes declaring the district established as a public corporation. Within 5 days an election is held at which resident taxpayers vote for 3 directors, who must own land but need not be residents of the district.	Public corporation, and the territory and inhabitants of the district constitute a body politic and corporate with perpetual succession.	Board of 3 elected directors. They must own land but need not be residents of the district. Elected for a term ending the second Tuesday in March following the incorporation, and, thereafter, for a term of 3 years.	The directors may create a general fund by levying a general tax, not exceeding 5 mills on the dollar, on all taxable property in the district.
KENTUCKY.....	Act 1912: County judge. Act 1918: County and circuit courts have concurrent jurisdiction. Petition may be filed in either court of any county having lands in the district.	25 per cent of the landowners, or the owners of 25 per cent of the land; when for reconstruction, 50 per cent of the landowners, or owners of 50 per cent of the land. Petition filed in any county having lands in the district.	Reference to a board of viewers; hearing; establishment of district by the court as a body corporate; reference to county drainage commissioners for report of a plan of reclamation; reference of the plan to a board of assessors; hearing and confirmation of the report of assessors by the court. A majority of the owners may abandon the improvement even at this stage.	Corporation of the State.	Board of drainage commissioners of the county, appointed by the county judge, who are a body corporate and who elect 1 treasurer for all of the districts under their control.	Bond of \$2,000 with the petition. Upon reference of the report of the viewers to the county drainage commissioners, the court levies a tax of not more than 50 cents per acre to pay cost of establishment and of assessing benefits and damages.
LOUISIANA.....	Police juries of the parishes may create drainage districts on their own initiative or on petition of landowners. Land must be contiguous, and district must have not less than 5 landowners.	Police juries are compelled to act on a petition of a majority in acreage. The State board of engineers must approve, and furnish a map of the land which should properly be included in the district.	The commissioners of the district appoint a chief engineer who reports a complete plan of reclamation. Owners of a majority in acres petition the commissioners to construct the work as planned. The commissioners appoint 3 appraisers to assess benefits and estimate costs. They ask the district court to confirm the appraiser's report. The decree, as entered, or as modified on appeal, is final and binding.	Body corporate, with perpetual succession, and power to appropriate property necessary to its purposes.	Board of 5 drainage commissioners, owning real estate in the district, appointed by the police jury in the ordinance creating the district, upon recommendation of a majority in acres, where there are 40 or less landowners, or upon recommendation of 25 landowners when there are more than 40.	Immediately after organization, the district drainage commissioners levy a uniform acreage tax of 25 cents per acre to pay preliminary expenses.
MICHIGAN.....	A drainage commissioner for each county is elected biennially. The commissioner and a board of determination, composed of from 3 to 7 county supervisors, establish county drains. Joint board of drain commissioners for intercounty drains. State secretary of agriculture is chairman.	Not less than 10 freeholders of the township, $\frac{1}{2}$ of whom must be owners of land liable to assessment. If not 10, then petition may be signed by any. Petition to construct a drain within the district must be signed by a number of freeholders whose lands would be assessed equal to $\frac{1}{2}$ of the number of freeholders whose lands would be traversed by the drain. This applies to both county and intercounty drains.	Petition; board of determination appointed by probate judge; hearing and establishment of the district by the board; petition to construct a county drain; first order of determination by county drainage commissioner; hearing on benefits assessed; final order of determination; public meeting of owners to review assessment of benefits and to let contract. In intercounty, the joint board replaces the drainage commissioner and board of determination.	County drains, or intercounty drains; either within drainage districts.	If a county drain, county drainage commissioner elected biennially. If intercounty, joint board of drainage commissioners, of which the State secretary of agriculture is chairman.	Paid from a revolving fund collected by general taxation for preliminary expenses of establishing drains. The fund is reimbursed from the first money received by the treasurer for the specified drain for which it was used. The signers of a petition to locate and construct are jointly and severally liable for costs if the proceedings are dismissed.

# CHART OF DRAINAGE LAWS

ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
When contract for construction has been let, the county board appoints 3 commissioners to classify the benefits on a percentage basis in tracts of 40 acres or less. After hearing, the board apportions the cost in proportion to the assessed benefits.	The county board levies the apportioned assessments as a tax on the lands, which tax is a lien to the same degree as State and county taxes.	When the cost is more than should be borne in 1 year, the county board fixes the amount to be levied and collected each year and issues drainage bonds of the county covering all assessments over \$20. Bonds state that they are payable only from the assessments on the specific lands in such district. Bonds may not aggregate more than the benefits assessed.	Bonds are issued by the county and are payable from specified assessments of drainage taxes which have the same lien value as general taxes. If assessments are not sufficient to meet outstanding bonds and interest, additional assessments may be made on the original classification.	It is the duty of the county board, or of the trustees, if elected, to keep the district in repair. If funds are insufficient, and cost is less than 10 per cent of original cost, a new assessment is made, without notice, on the basis of the old apportionment. If cost is over 10 per cent, then assessment is made on the same proceedings as for original assessment.	When, after 2 years from its establishment, no work has been done and no obligations incurred by a district, a petition to the auditor, signed by a majority of the owners who own 70 per cent or more of the land, stating that the costs to date have been provided, and asking dissolution, will be granted by the county board.
The directors appoint 3 resident freeholders as assessors, and they assess all of the real estate in the district in proportion to the benefit thereto. If the assessment is less than 20 per cent of the value, the directors proceed. If more than 10 per cent, the question of doing the work is settled by a majority vote of those affected. After notice and hearing on the assessors' report, and confirmation, the assessments become liens.	The confirmation of the assessors' report by the directors is certified to the county clerk and entered on the tax rolls, and collected as other general taxes. No court may entertain an appeal from this action after 30 days.	The directors may issue bonds, without vote of the taxpayers, in any amount less than 5 per cent of the assessed value of all the property in the district. A greater amount must be submitted to vote. Directors may issue improvement bonds, payable from assessments against specific property, and levy a tax each year sufficient to pay maturing bonds.	Special assessments are spread to redeem bonds, and collected in annual installments sufficient to pay principal and interest of bonds as they mature. Such assessments are liens on the lands against which assessed.	Maintenance is carried on under the general powers of the directors, and they may pay for same from the general fund, or by special assessment.	Public corporation, with perpetual succession. No specific provision for dissolution, but might be accomplished under the general law.
The court refers the plan of reclamation to a disinterested board of 3 appraisers, appointed by it, who appraise each parcel separately and assess the benefits and damages to each. A summary hearing on the assessed benefits is held, and if the aggregate benefits exceed the cost, the report is confirmed. Appeal is to the court of appeals.	After the contract for construction is let, the drainage board add 10 per cent thereto, and the result is the minimum district assessment. Interest on all bonds is assessed separately. The board apportions the minimum and interest assessments to each tract ratably, and levies same. After hearing, the court corrects and approves the levy, and its order is final, and the assessments are liens.	The drainage board, by resolution, states the total bonds to be issued, and divides same into annual installments. The secretary then prepares an assessment register showing the names of owners, total assessments against the lands, and annual installments to be paid during the time the bonds are to run. Installments due are certified to the sheriff and collected with general taxes.	Bonds may not exceed 90 per cent of the minimum assessment. A sufficient amount of the collected assessments is kept in a separate fund exclusively for the payment of bonds. The board may levy further assessments to pay bonds, but not beyond the benefits. Assessments are liens of equal dignity with general taxes.	The drainage commissioners may levy a maintenance assessment, apportioned on the basis of assessed benefits, not to exceed 10 per cent of the original assessment, in any 1 year, and collect same with the annual installments.	A majority in number and amount of those assessed for maintenance of a public ditch may petition the county court to discontinue same. The judge docket the petition, gives notice, and if no reason is shown to the contrary, issues an order discontinuing same, and it ceases to be a public drain.
The commissioners appoint 3 disinterested appraisers to assess benefits, and request the district court of the parish where the district is domiciled to confirm the appraisers' report. The court, after summary hearing, approves the report as corrected by it, subject to appeal as in other cases.	After decree confirming assessors' report, the commissioners levy such portion of the benefits as is necessary to complete the work, and the estimated interest of bonds to be issued, adding 10 per cent in each instance. This tax is a lien upon the land, and other property upon the filing of a certificate thereof with the clerk of court and recorder of mortgages.	The commissioners may issue bonds to 91 per cent of the total taxes levied. They are payable in annual installments corresponding with the installments of taxes. Refunding bonds may be issued to take up any outstanding indebtedness upon petition of the owners of a majority in acreage.	Bonds are secured by corresponding annual installments of assessments, which are tax liens upon the land and other property in the district. Bonds are exempt from taxation. No tax levy may be made which will impair the security of the bonds. Taxes may not exceed benefits, but a change in assessment is provided.	The commissioners may levy an annual maintenance tax on the basis of the net assessment of benefits, and not to exceed 5 per cent of same. This tax is collected at the same time and in the same manner as assessments for benefits.	Before bonds are issued the governing authority may submit the question of dissolution of a gravity district to the vote of the property taxpayers. A majority in number and amount will dissolve the district, after notice and payment of all debts.
The drain commissioner apportions the percentage of benefits accruing. A hearing is held on the apportionment and appeal may be had to the probate court where a board of review, consisting of 3 disinterested freeholders, is appointed by the court, and their action, when approved, is final.	The drainage commissioner makes a special assessment roll for each drain, enters the amount apportioned to each parcel, and adds a certificate of his determination whether the taxes must be paid in 1 or more years. He prepares an assessment roll for each year and certifies same to the county clerk for collection like general taxes. Such taxes are a perpetual lien upon the land and a personal claim against the owner.	When taxes are to be collected in more than 3 installments, the drainage commissioner may borrow money in anticipation of all installments after the first, and issue bonds therefor. Total bonds may not exceed the taxes levied from which bonds are to be paid. In counties having 500,000 population, the approval of the board of auditors is necessary before issuing bonds.	Bonds state on their face that they are payable out of the installments of drainage taxes. If the funds to the credit of a particular drain at the last maturity of bonds of that drain are not sufficient to pay same, the drain commissioner levies an additional assessment to make up the deficit.	In county drains; 5 freeholders, 2 liable for assessment, petition the drain commissioner for repairs. He proceeds as in original construction. In intercounty drains, 10 freeholders petition the joint board of drain commissioners, and they take the same procedure. Drain commissioner, or joint board, may spend 20 per cent of original cost without petition.	Upon like petition as for establishment, when a drain has ceased to be of public utility, the drain commissioner or the joint board may declare it abandoned. Private rights may not be impaired. When all indebtedness is paid the drain commissioner will declare the district vacated and abandoned, and serve notice on the county treasurer and the county and township clerks.

## CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING	
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense	
MINNESOTA.....	The county board establishes "county" drains, and the district court establishes inter-county drains, known as "judicial" drains.	Not less than a majority of the resident owners of land in the proposed system, or, the owners of not less than 51 per cent of the land.	Preliminary survey; hearing on engineer's report; detailed survey and report on cost; approval of State commissioner of drainage and waters; appointment of 3 viewers to assess benefits and damages; hearing on the viewer's report; order of the court or the board establishing the district. Appeal is to the district court from order of the board or a district judge; to supreme court from order refusing to establish.	County drains, when wholly within 1 county; judicial drains when inter-county. All are public drains.	The county boards of the several counties.	Bond of \$2,000 must accompany the petition, conditioned to pay costs in the event the district is not established. When organized the preliminary expense becomes a part of the total cost paid by assessments.	
MISSISSIPPI	Districts with county commissioners.	Chancery court of the county having the larger area.	A majority of the landowners representing $\frac{1}{4}$ of the area, or $\frac{1}{4}$ of the owners representing more than $\frac{1}{2}$ of the area.	Hearing on the petition; if $\frac{1}{4}$ of the owners holding more than $\frac{1}{2}$ of the land protest, it is dismissed. Court refers petition to county drainage commissioners for report. After full hearing on the report, the court will correct and confirm same, and the district thereupon becomes established. Interested parties may appeal to the State supreme court.	Body politic and corporate, with perpetual succession, and the county drainage commissioners, and their successors, constitute the corporate authority of the district.	The county board of 3 drainage commissioners, appointed by the county board of supervisors.	Money advanced by interested parties may be repaid by the drainage commissioners as part of the costs. If not organized, the court decrees what payments are equitable and assesses an acreage tax to cover the costs. After final confirmation of their report the drainage commissioners may issue certificates of indebtedness to cover the costs of organization.
	Districts with local commissioners.	Chancery court of any county having land in the district.	$\frac{1}{4}$ of the landowners may file the petition. Unless, at the hearing, a majority of the landowners owning $\frac{1}{4}$ or more of the land object, the proceeding for organization is continued.	The court appoints 3 landowners as temporary commissioners, and they make a survey and estimate of cost. After hearing on their report, the court may establish the district, but, if a majority of the owners owning $\frac{1}{4}$ of the land, or $\frac{1}{4}$ of the owners of a majority in area, so petition, the court must establish the district. On same petition, court will dismiss. Order establishing district has force of a judgment against the land.	The district is a body corporate and, through its commissioners, has all the powers of a corporation.	3 drainage commissioners of the district, appointed by the court. They must own real property within the district. They are a body corporate by the district name.	Paid by the county, to be returned out of the first assessments levied. Temporary commissioners, with the court's permission, may borrow money for expenses and pledge the assessments therefor. If the district is not organized, the county supervisors may levy an acreage or ad valorem tax against the lands to pay costs.
MISSOURI.....	Circuit court of county having the larger area.	Owners of a majority in acreage.	After summary hearing on the petition, the court, being of opinion that the district should be formed, issues a decree incorporating same. Copy of the decree is filed as other articles of incorporation are filed, and also with the recorder of each county having lands in the district.	Corporation; for the period stated in the petition.	Board of 5 supervisors elected, at a meeting called by the court for the purpose, by the landowners, and they vote once for each acre of land owned. They must own real estate in the district, and 2 must reside in the county or adjoining county.	The supervisors of the district levy a uniform acreage tax of not more than 50 cents to pay preliminary costs.	
MONTANA.....	District court of any county in which a portion of the land is situated.	A majority of the landowners owning $\frac{1}{4}$ of the area, or the owners of more than $\frac{1}{4}$ of the land.	Hearing on the petition; appointment by the court of 3 drainage commissioners for the district; report of plan and cost by the commissioners; hearing thereon; court order confirming the report as corrected and establishing the district as a body corporate with perpetual succession.	Corporation, with perpetual succession. The commissioners appointed by the court constitute the corporate authority.	Board of drainage commissioners of the district, appointed by the court. They must be actual landowners and residents of a county having land in the district. Not more than 2 from the same county, if there is more than 1 county in the district.	If any objection to the preliminary report of the commissioners is sustained, the petition is dismissed at the cost of the petitioners. After organization, the preliminary expenses are paid from assessments on benefits.	

# CHART OF DRAINAGE LAWS

## ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
<p>The viewers appointed by the board or the court, as the case may be, report in tabulated form the benefits to each tract or parcel, and the value of any land added by draining any lake. Upon full notice and hearing, the court or the board, issues an order confirming the viewers' report and establishing the district. Appeal is to the district court.</p>	<p>After the letting of contract the auditor of each county affected prepares a tabulated lien statement, proportioned to the total cost, showing the amount that each tract or other property must pay into the county treasury. The statement is filed with the recorder of deeds and is immediately a paramount lien. Assessments are payable in 10 installments, or by court order, in 15 annual installments beginning after 5 years.</p>	<p>When the lien statement has been filed with the recorder of deeds, the county board may issue bonds of the county sufficient to construct and maintain the system in that county. The proceeds of bonds are placed in the county treasury to the credit of the particular proceeding, and a separate account is kept for each system. Bonds run not over 30 years.</p>	<p>County bonds are issued, backed by the full faith, credit, and resources of the county, which, in turn, looks to the assessments on the benefited property for payment of such bonds.</p>	<p>County boards may levy annual assessments for maintenance, in the original proportions, and not exceeding 30 mills on each dollar. If repairs cost 30 per cent of original cost, and owners of 51 per cent of the property join in petition for same, the court or board raises a maintenance fund in the same manner as for original cost. When the cost is over \$6,000, bonds may be issued in 5 installments.</p>	<p>Drainage being accomplished through public systems, under county officials, with perpetual maintenance, no special provision is made for abandonment or dissolution.</p>
<p>Upon reference by the court, the county board of drainage commissioners view the land, assess the benefits and damages, and report. Upon the confirmation of their report they apportion the benefits to each tract of land or other property, and record same in tabulated form.</p>	<p>When the district is organized, the drainage commissioners estimate the entire cost and file a levy certifying the amount required for construction. The court may order the assessments paid in installments. Annually the drainage commissioners levy a tax in the proportion of the fixed installments, and certify same to the county supervisors for collection. The yearly levy is in proportion to the assessed benefits.</p>	<p>The drainage commissioners may order that bonds be issued, not to exceed 80 per cent of the assessed benefits, and payable in from 1 to 40 years. When bonds are issued, the annual levy includes an amount sufficient to meet maturing bonds and interest. Refunding bonds may be issued when a district is unable to pay outstanding debts.</p>	<p>All assessments and bonds are liens on the property in the district, and the lands may be sold to enforce payment. All revenues and real estate of a district are specifically pledged to the payment of its obligations, but not exceeding the amount of the benefits assessed.</p>	<p>Upon completion, the district continues to exist as a body corporate, and the drainage commissioners may, from time to time, apply to the court for additional assessments for maintenance. The proceeding is the same as for original construction.</p>	<p>Any district having no bonded indebtedness, and which has constructed no works may be dissolved by the court, after six years, upon petition of 20 or more landowners, and after full notice and hearing. Dissolution does not impair outstanding obligations. The court retains jurisdiction, and may appoint 3 liquidating commissioners with all powers of the county drainage commission.</p>
<p>The district drainage commissioners assess the benefits, and record a description of each tract of land or other property and the amount of benefit to accrue thereto. This record is filed with the court clerk and becomes the assessment roll after approval by the court.</p>	<p>After hearing, the court corrects and approves the assessment roll, and it becomes the final assessment of benefits on the lands. The court then orders a levy, which has the effect of a judgment. Assessments may be paid in 10 installments, and are liens on the lands.</p>	<p>The district drainage commissioners may borrow money and issue bonds therefor, not exceeding the total benefits assessed. Bonds may not run for more than 30 years, and mature in such annual amounts as the commissioners may fix.</p>	<p>All evidences of indebtedness issued by the district drainage commissioners are liens on the property in the district, not to exceed the benefits assessed. All revenues are pledged to payment. Assessments are paramount liens.</p>	<p>The district drainage commissioners may, from time to time, apply to the court for additional assessments for maintenance.</p>	<p>The above provision for dissolution of districts with county commissioners applies likewise to districts with local commissioners.</p>
<p>The supervisors appoint an engineer to make a survey and report a plan of drainage, which upon adoption, becomes the plan of reclamation. The court, upon petition of the supervisors, appoints a board of 3 disinterested commissioners to view the lands and assess benefits. After hearing on their report, the court enters a decree correcting and confirming the assessments. (Different in districts organized prior to Apr. 8, 1905.)</p>	<p>The supervisors of the district levy a tax for such portion of the assessed benefits as is needed to carry out the plan of reclamation, plus 10 per cent, and enter same in the "drainage record." The tax is apportioned to each parcel in proportion to the assessed benefits; is a lien on the land second only to state and county taxes; and is collected by the tax collector in the same manner.</p>	<p>The supervisors may issue bonds, not to exceed 90 per cent of the taxes levied. Bonds show the purpose for which issued, and that they are payable from drainage taxes.</p>	<p>The supervisors must set aside each year a sufficient amount of drainage taxes to pay maturing bonds and interest. The period for which the district was originally chartered may be extended when necessary, in order to raise funds to pay bonds or other obligations.</p>	<p>The district supervisors may levy maintenance taxes apportioned on the basis of the net assessment of benefits, and not to exceed 10 per cent thereof in any 1 year. Collected like other drainage taxes.</p>	<p>The corporation may be dissolved at any time before the adoption of the plan of reclamation, on petition of the owners of a majority in acreage. If it develops that the cost will exceed the benefits, the court will dissolve the corporation, and levy a uniform acreage tax to pay costs.</p>
<p>After the district is established the commissioners make a final report, showing in tabulated form the damages and benefits assessed to each tract and corporation; the total estimated cost of the work; and the probable annual cost of maintenance. After full hearing, the court corrects and confirms this final report. Appeal is to the supreme court.</p>	<p>When confirming the final report the court orders assessments to be levied in proportion to the assessed benefits, to be paid in not more than 15 annual installments, beginning not later than 5 years after the order. Additional assessments may be made when necessary, but not to exceed the total assessed benefits. Assessments collected like general taxes.</p>	<p>The commissioners may borrow money and issue notes or coupon bonds therefor, not to exceed the amount of unpaid assessments at the time of borrowing, and not running longer than 1 year after the first installment of assessments is due. Refunding bonds of longer maturity may be issued by order of the court upon petition of the commissioners.</p>	<p>From the date of the court order confirming the assessments of benefits, they are liens on the property assessed, enforceable in the same manner as other taxes. Notes or bonds and interest, are payable from the installments of assessments collected and deposited in the county treasury.</p>	<p>The commissioners report to the court annually the sum to be assessed against each tract or corporation for maintenance and interest charges. After a hearing, the court corrects and confirms the assessment and the commissioners certify the amounts to the county treasurer for collection like other taxes.</p>	<p>Upon petition of the owners of more than 1/2 of the land, the court will dissolve the district, order a written report of its obligations, assess the property on the basis of such report, and order the commissioners to pay such obligations and settle the affairs of the district.</p>

CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING	
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense	
NEBRASKA	Drainage by county authorities.	County board....	One or more landowners whose lands will be benefited.	The county board determines the necessity and public utility by actual view and then secures an engineer's report with schedule of lands benefited and plat of the work in 100-foot sections. After hearing on the report, the board fixes compensation for land taken and damages and apportions the work in the proportion of benefits. Appeal is to the district court.	Incorporated company, with powers incident to corporations.	County board.....	Bond must accompany the petition, conditioned to pay costs if the drainage is not established. Paid from assessments after organization.
	Drainage by incorporated companies.	Articles of incorporation filed with the county clerk and recorded. The corporation is judicially recognized.	Any number of landowners, not less than 3, may sign and file articles of incorporation. Any landowner affected may subsequently sign and become a member.	After the filing and recording of the articles of incorporation, directors are elected, and they appoint a president and secretary.	Body corporate, under control of its directors elected annually by the members.	Elected directors.....	Paid from the funds of the corporation.
	Drainage by individual land owners.	County board....	Any landowner desiring to construct or maintain a drain to discharge water into a natural depression or watercourse may file a petition thereto with the county board.	When a petition is filed and the county board has approved same, it causes a survey to be made and determines whether the benefits will exceed the cost, and whether the drain will be of public benefit. After hearing, and finding in the affirmative on these questions, the board establishes the drain.	Drainage district..	Under the control of the county boards in their capacity of drainage supervisors. As such they are a body politic and corporate, and constitute the corporate authority of drainage districts in their respective counties.	Paid from assessments against benefits after organization.
	Drainage by proceedings in the district.	District court of any county.	A majority in interest of the owners of any contiguous body of wet land may sign articles of association, and file same with the clerk of the district court.	The court clerk summons all owners who have not signed; summary hearing of objections; order of court establishing district; called meeting of landowners to elect 5 supervisors; complete survey made and plan of drainage adopted for purpose of estimating costs and assessing benefits; notice to interested parties and election on the question of proceeding with the work; each landowner affected votes once for each acre owned.	Public corporation of the State. The articles of association are filed with the secretary of state.	Board of 5 supervisors of the district, 1 elected each year after the first election by members of the corporation.	If, at the final election, a majority vote against establishing the district, the supervisors tax each piece of property in the district, by valuation, a sufficient amount to pay the expenses up to that time. Supervisors may borrow up to \$5,000, upon the credit of the district, to pay organization cost. Such cost is eventually paid from assessments on benefits.
	Drainage by vote of land owners.	County board....	¼ of the owners, when less than 20, and 10 or more when there are more than 20, may file a petition with the county clerk.	The board determines the boundaries; gives notice of same, and of an election on the question of the formation of the district and selection of directors; each owner casts 1 vote for each acre owned; majority vote is conclusive of public benefit. The clerk files a certified transcript of the proceedings in each county affected, and the organization is complete.	Drainage district..	Board of 5 directors, 1 elected each year.	Directors may borrow money, for not more than 5 years, on the note of the district signed by them, with interest at 7 per cent.
NEVADA.....	Board of county commissioners of the county having the larger area.	A majority of the owners who own not less than ¼ of the area, or ¼ of the owners who own or control a major portion of the area.	After a hearing on the petition the county commissioners establish the boundaries of the district, make a finding of usefulness and public benefit, and by published proclamation, declare the district established. Upon filing the order with the recorder of deeds of each county affected, the district becomes a body corporate.	Body corporate. A board of supervisors constitutes the corporate authority.	Board of 3 supervisors appointed by the county commissioners; 1 appointed annually.	Before the collection of the first taxes the supervisors may cause warrants to be issued for organization expenses. In an emergency they may ask permission of the State board of finance to procure a loan. Warrants limited to \$1.50 per acre. Provision for payment must be made in the next annual budget.	

ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
After the county board ascertains the entire expense, it determines the assessments to be made, which are in proportion to the benefit to each parcel.	The county board places the assessments made by it on the duplicate tax lists of the county, against the lands, for collection like other taxes. The board may levy a tax of 1 mill per dollar on assessed value to pay for location.	When the board determines that the assessments are too large for immediate payment, they issue bonds of the county, after giving notice of intention.	Bonds are a first lien on the property benefited and each tract remains under such lien until its apportioned assessment is paid. They are registered like municipal bonds. The issue is limited to actual assessments, less cash payments. Interest is provided by separate annual levies.	Upon petition of 5 per cent of the owners, the board will secure a survey and estimate of cost of repairs, and, after hearing, order same made. The cost is paid by special tax according to the original apportionment, or from a 1-mill-per-dollar fund, levied on assessed value to pay for location costs, if available.	Completed drains remain under the control of the county board. If dissolved, the rights of way become the property of the county. No specific provision for dissolution.
Upon application of the directors the county court of any county appoints 3 disinterested appraisers to assess the benefits to each tract or other property. From the date of record in the county clerk's office such assessments are tax liens. Notice is given, and appeal is to the district court.	The appraisers' schedule of assessments is recorded in the county clerk's office. Payment is enforced by foreclosure of the liens thereof in the same manner as mortgage liens. The directors may order payment thereof in installments not exceeding 10 per cent annually.	When the work is estimated to cost \$3,000 or more the company may issue bonds not to exceed the estimated cost. Interest may not exceed 10 per cent.	No assessments may be collected, when the improvement is less than 20 miles in length, until the company gives bond to the State for the faithful application of the funds. Aggrieved parties may bring action on the bond. The company may secure the bonds by pledge of the assessments. No action may be taken, nor defense interposed, tending to impair the validity of negotiable bonds.	Maintenance is under the control of the board of directors of the company.	No specific provision.
A board of 3 disinterested appraisers appointed by the county board assesses the benefits to each tract. If objection to their report be filed, the county board hears same and confirms the corrected report. Appeal to the county court may be had.	In the absence of appeal, or when any appeals settled, the county board places the assessment roll on the tax books against the land affected. Collected like other taxes.	None.		When additional funds for maintenance are necessary the county board assesses each tract in proportion to the original assessment.	No specific provision.
An engineer employed by the supervisors classifies the property according to benefits on a percentage basis, that receiving the greatest benefit being classed at 100. After hearing on the engineer's report, the supervisors equalize and confirm the classification. Appeal is to the district court.	The supervisors levy a tax equal to the entire cost, including interest, if bonds are to be issued. The tax is proportioned to the benefits established by the confirmed classification. It may be collected at once or in 20 installments. Supervisors make an annual levy of the installments, plus interest on any bonds which have been issued. The tax is collected at the same time as general taxes.	Bonds are issued by resolution of the supervisors at a special meeting called for that purpose. Before issuance, they must be presented to the State auditor for his certificate, on the bonds, that they have been regularly issued and registered. They mature in installments so arranged that taxes will be sufficient to pay principal and interest.	Bonds are payable from the taxes assessed on benefits, and such taxes are liens on the property assessed, and, when delinquent, bear 10 per cent interest. The regularity of the issue must be certified by the State auditor, and the bonds are registered in his office. Refunding bonds may be issued to take up outstanding obligations.	On their own motion, or on majority vote of the landowners, the supervisors may levy an annual tax to pay maintenance and other expenses. They may appoint not more than 3 overseers to protect the works.	No specific provision.
The directors, after a survey, apportion the benefits on a system of units. The land least benefited is given 1 unit, and the rest in proportion. After hearing and adjustment, the directors report the apportionment to the county clerk, and publish same. Appeal is to the district court. The final corrected apportionment is the basis for all tax levies.	The directors annually determine the amount necessary to pay all expenses, including bonds and interest, and apportion same to the property according to the units of benefit. Such sums are placed on the duplicate tax rolls of the county and collected at the same time and in the same manner as general taxes.	When a district needs \$5,000 or more, the directors, after notice of intention, may issue bonds, not exceeding the amount certified by the engineer as required. Bonds may be made payable in not more than 20 installments.	Before bonds are issued they must be presented to the auditor of public accounts for examination as to the legality of their issuance, registration, and certificate. Maturing bonds and interest are included in the annual assessments of taxes for the expense of the district. Such taxes are liens on the lands assessed.	The directors are empowered to make rules and regulations for the district, and they may include in the annual assessment for the expenses of the district the amount needed for maintenance.	When the work is completed, and there are no debts outstanding, the directors, on their own motion, or at the request of 10 electors, may call an election on the question of dissolution. Upon $\frac{2}{3}$ majority vote, the result is recorded in the clerk's office of each county affected, and the district stands dissolved.
The supervisors view the lands, estimate the cost and the annual cost of maintenance, determine the damages, and ascertain what land will be benefited and the aggregate amount of benefits. If the benefits exceed the cost they so report to the county commissioners. After notice and hearing, the commissioners equalize and confirm the report.	The supervisors assess each parcel in proportion to benefits and transmit an assessment list to the commissioners. They, after notice, sit as a board of equalization of benefits. Assessments so equalized immediately attach and become liens upon the property assessed. They are collected like general taxes.	Bonds may be issued only when voted at a special election at which all freeholders owning not less than 5 acres may vote. Bonds run not more than 20 years, and the proceeds may be used only for construction, organization, administration, and interest. Bonds may not exceed in the aggregate the benefits assessed.	The supervisors annually prepare a statement of the amount to be raised by taxation, including a sinking fund for the payment of bonds and interest. This is certified to the county assessor, placed on the tax rolls as separate items, and collected like other taxes. The tax lien attaches on the day the tax is levied.	Maintenance is provided in the annual certificate of the supervisors of the amount needed.	No specific provision.

CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
NEW MEXICO	District court of any county.	25 per cent of the adult owners, owning 1/4 of the lands.	Hearing on the petition and certificate of the judge as to form; election of drainage commissioners for the district; preliminary report of the commissioners to the court on necessity, public benefit, and cost; hearing and court order correcting and confirming the report. The district is thereupon declared to be organized.	Body corporate, with perpetual succession. The elected commissioners constitute the corporate authority.	Board of 3 district commissioners elected every second year. The board is at all times under direction of the district court.	The district drainage commissioners may borrow money for preliminary expenses on notes running not longer than 1 year after date. The petitioners are liable for costs if the petition is dismissed.
NORTH CAROLINA	The clerk of any superior court of any county.	A majority of the resident landowners, or of the owners of 3/5 of all the land which will be assessed.	The clerk appoints an engineer recommended by the State geologist, and 2 disinterested resident freeholders as a board of viewers. The superior court holds a hearing on the viewers' report, and, finding the improvement practicable and of public benefit, fixes the boundaries and establishes the district. The report is referred back to the viewers for full report on damages, benefits, and estimated costs.	Drainage district.	3 drainage commissioners appointed by the court, after being first elected by the landowners. The clerk designates their terms of office and, thereafter, 1 commissioner is elected each year.	Bond with the petition for \$50 per mile of the works, conditioned to pay costs if the petition is dismissed. The clerk estimates the viewers' expenses and assesses same as a court fund. No proceedings may be had until this assessment is paid. Refunded after organization, and preliminary expense paid from assessments.
NORTH DAKOTA	County drains.	At least 6 freeholders whose property will be affected. Following the preliminary survey, the petition will be dismissed upon further petition of a majority of the owners of land which will be affected.	A hearing is had on the preliminary report of survey, and if the benefits are more than the costs the drain commissioners enter an order establishing the drain. Appeal is to the district court.	County drain, under the control of county drain commissioners.	Board of 3 county drain commissioners, appointed by the county commissioners.	Bond with petition conditioned to pay preliminary costs if drain is not established. For damages and rights of way the drain commissioners may issue warrants, but if such warrants can not be negotiated, they levy a special tax, proportioned on benefits to pay for damages and rights of way.
	Township drains.	Any 6 resident freeholders of a township may petition the township supervisors for the construction of a drain within the township to drain agricultural lands.	The supervisors call a special township meeting, and if the drain will cost \$3,000, or less, and is approved by a majority of the eligible voters, it is constructed by the township. If the cost will be more than \$3,000, bond for the preliminary expense is required of the petitioners, and if the drain is established the cost is apportioned by the supervisors to the lands benefited.	Township drain.	Township supervisors.	On majority affirmative vote, the cost being \$3,000 or less, preliminary cost paid from township funds. Cost being over \$3,000 or the vote negative, the supervisors require bond from petitioners to pay for survey and examination, in the event that it is determined that the costs will exceed the benefits. After organization, preliminary cost paid from assessments.
OHIO	Board of county commissioners.	Any landowner may file a petition with the auditor of the county in which a part of the lands are situated.	The commissioners, after a hearing on the ground, and having determined the necessity and public benefit, grant the petition and fix the scope of the improvement. Their order is certified to the county surveyor who makes a complete survey and report, with maps, benefits, and estimates of cost. After final hearing, the commissioners confirm the report, and order construction.	County ditch or joint county ditch.	County commissioners.	Petitioners give bond of \$200, plus \$50 per mile of ditch, conditioned to pay costs if the petition is denied. When established costs are paid from the general ditch improvement fund, which contains all drainage assessments.
OKLAHOMA	County commissioners of any county.	The commissioners have power to order the improvement upon the petition of 5 or more residents whose lands will be assessed, upon benefit and public utility. Otherwise the petition must be signed by 50 per cent of the owners or the resident owners of 50 per cent of the aggregate acreage affected.	The commissioners appoint 3 viewers to report on necessity and public benefit; hearing on their report; order dismissing the petition or establishing the district; order certified to district court for appointment of 3 appraisers; hearing on appraisers' report; and confirmation of corrected damages and benefits.	Drainage district.	County commissioners.	Bond with petition for \$50 per mile of ditch conditioned to pay costs if not established. Released from bond upon formation. Cost paid from county treasury and refunded from first assessments collected.

# CHART OF DRAINAGE LAWS

ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
<p>After organization the drainage commissioners make a complete survey and report to the court assessing the benefits to the land and other property. Upon notice and hearing the court corrects and confirms the report, and its action is final in the absence of appeal to the supreme court.</p>	<p>The court may order assessments paid in not more than 15 annual installments, the first payable in not more than 5 years from the date of the order. Assessments are liens from the same date. They are certified by the district drainage commissioners to the tax collector for collection like State and county taxes.</p>	<p>The drainage commissioners may borrow money for construction and other lawful obligations and secure same by notes or bonds running not longer than 1 year after the last installment on the accounts for which money was borrowed. Refunding bonds of a longer maturity may be issued solely to cancel outstanding notes, bonds, and interest.</p>	<p>Notes and bonds are liens upon the assessments for payment of principal and interest. No bond or obligation may be adversely affected by any subsequent change in the assessment of benefits. Assessments are liens on the land and other property.</p>	<p>The drainage commissioners annually report to the court the amount needed for repairs and maintenance. The court holds a hearing on the report and fixes the amount of the assessments. These assessments are entered of record in the court and collected like other taxes.</p>	<p>A majority of the owners, owning <math>\frac{1}{3}</math> of the area may petition the drainage commissioners to call a special election on the question of dissolution, stating that all obligations are paid. A majority vote, recorded in each county, dissolves the district.</p>
<p>On the second reference to them the viewers classify the lands according to benefits in 5 classes and report in tabular form the total acreage in each class. Lands benefited in health condition only may be assessed without regard to classification. After hearing, the court corrects and confirms the classification, with right of appeal.</p>	<p>When the ratio of assessment is confirmed, the drainage commissioners ascertain the total cost, add 10 per cent for maintenance for 3 years, and certify same to the clerk. Annual assessments, apportioned on the classification, are levied in the amount of the bonds and interest maturing each year, with 10 per cent added for contingencies.</p>	<p>When the total cost exceeds an average of 25 cents per acre, the commissioners, after notice, issue bonds for the total cost, less payments in cash. Each installment is not less than 5 per cent nor more than 10 per cent of the total issue, and the first matures in from 3 to 6 years after issue. When the welfare of the district demands, the commissioners may issue refunding bonds to cancel outstanding obligations, in installments, and beginning to mature in 6 years.</p>	<p>The commissioners make annual assessments for interest, and for both principal and interest in and after the year of first maturity. Holders of bonds in default 6 months may compel assessments by mandamus proceedings.</p>	<p>The drainage commissioners may levy assessments for maintenance in the same proportion as for construction. They may issue bonds for maintenance where the cost will be more than \$1.00 per acre, after petition to the clerk, and approval.</p>	<p>No specific provision.</p>
<p>The drain commissioners apportion the benefits to each parcel of land, and to any corporation or political subdivision.</p>	<p>The drain commissioners, after notice, hold a review of the assessment of benefit, and amend and confirm same. A majority of the land owners may have a review of the assessments and the location of the drain by the State engineer, whose decision is final. The assessment list is certified to the county auditor and collected like general taxes.</p>	<p>The county commissioners may issue "drainage bonds" for location and construction expense. Bonds may not have a longer maturity than 15 years, and are paid from taxes levied on benefits.</p>	<p>Separate sinking funds are provided for each drain, and the county commissioners annually levy a tax upon assessed benefits which is applicable exclusively to the payment of maturing bonds and interest.</p>	<p>All county drains are under the county commissioners, and the cost of maintenance is assessed in the same manner as construction costs. Drain commissioners may extend and improve drains by a proceeding similar to that for construction.</p>	<p>No specific provision for dissolution. By act of 1927, when construction has been discontinued for 2 years, the drainage commissioners may levy an assessment to pay outstanding warrants, in the same manner as for construction.</p>
<p>The township supervisors apportion the benefits, post a list of same, hold a hearing, and enter the corrected list in their minutes. By an act of 1919 no drainage may be built by the township which will cost more than \$3,000.</p>	<p>The benefits, as corrected by the supervisors on their minutes, are certified by the township clerk to the county auditor and spread as a special assessment. When there is a general benefit to the township, the supervisors may appropriate not to exceed \$500 from the general township fund for use in construction.</p>	<p>None.</p>	<p></p>	<p></p>	<p></p>
<p>The county surveyor, in his final report, includes a schedule of the lands benefited and the amounts to be assessed, and the commissioners, after review, confirm same.</p>	<p>The confirmed assessments are levied in the proportion that the land is benefited. They are placed on the duplicate tax rolls by the auditor, and become liens from the date of the approval of the contract for construction. Commissioners may make installments of assessment payable semiannually.</p>	<p>When the commissioners make assessments payable in installments, they may issue bonds to pay for construction. They determine the rate of interest, which is added to the assessments. The bonds are a general obligation of the county.</p>	<p>Bonds are backed by the full faith, credit, and resources of the county. Each county establishes a general ditch improvement fund, which is a sinking fund for all bonds. All drainage taxes and special assessments go into this fund.</p>	<p>The commissioners may direct the surveyor to clean and repair ditches, or appoint a supervisor to do so. The work is apportioned to the landowners according to benefits, and when the owners of <math>\frac{1}{4}</math> in amount of the apportioned work so request, it is done by contract, paid for from the ditch fund, and assessed to the owners.</p>	<p>The commissioners, upon the same proceedings as for organization, and finding that a ditch has ceased to be of public benefit, may vacate and abandon same. Private rights may not be interfered with. After 7 years a ditch which is an outlet for agricultural drainage becomes a public watercourse.</p>
<p>Appraisers appointed by the district court upon petition of the county commissioners apportion and assess benefits, and the commissioners, after hearing, correct and confirm same.</p>	<p>All lands are assessed in proportion to benefits, and the confirmed assessments are liens from the date of confirmation upon the land and crops produced thereon. Collected in the same manner as State, county, and school taxes on real estate and personal property.</p>	<p>Bonds must be requested in the petition. The treasurer reports the total assessments not paid in cash, and the board issues bonds payable in 10 annual installments beginning not more than 4 years after the current fiscal year.</p>	<p>No annual installment of bonds may exceed the corresponding installment of assessments. Maturity is fixed for times when taxes will be available. Bonds, though issued by the county, recite that they are payable from the taxes of the district only. Certificate of registration is indorsed on each bond by the county clerk.</p>	<p>The county commissioners appoint a drainage commissioner who keeps drains in repair. Any owner may file petition and the drainage commissioner estimates the cost. After hearing, the cost is apportioned ratably to original benefits, and levied as for original construction.</p>	<p>No specific provision.</p>

## CHART OF DRAINAGE LAWS

## GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
OREGON.....	County court of the county having the larger acreage.	Owners of record of 50 per cent of the acreage in a contiguous body of land.	The court clerk publishes the petition in full, with notice of a hearing thereon. If, at the hearing, the court is of opinion that the petition should be granted, it will enter a decree organizing the district. Appeal from the organization is to the circuit court.	Drainage district..	Board of 3 supervisors, who must be landowners, elected at a special election called for the purpose, where a majority in acreage is necessary to a quorum; 1 vote may be cast for each acre owned. Terms are 1, 2, and 3 years, and, thereafter, 1 supervisor is elected each year.	If the petition is dismissed, the preliminary expense is apportioned to the petitioners in proportion to the acreage represented by each. After election, the supervisors levy a uniform tax of not more than \$1 per acre to pay the preliminary expenses.
SOUTH CAROLINA.....	Court of common pleas of any county affected.	The sinking fund commission, or a majority of the owners, or the owners of a majority of the acreage.	After notice of the petition, the court of common pleas hears objections in a summary manner, and, being of opinion that the formation of the district will be beneficial to the land and the public welfare, decrees that the district be organized.	Public corporation of the State for the period mentioned in the petition. The corporate existence may be extended upon petition after a majority vote of the landowners.	Board of 3 supervisors, who must be landowners, elected at a special election, where a majority in acreage is necessary to a quorum; 1 vote is cast for each acre owned, and 1 supervisor is elected annually. In the absence of a quorum, the sinking fund commission appoints 3 supervisors.	The supervisors, before the adoption of the plan of reclamation, may levy a uniform acreage tax not exceeding 50 cents, to pay expenses of organization, survey, and assessment of benefits before construction funds are available.
SOUTH DAKOTA.....	County commissioners.	A majority of the owners of land liable to be affected.	The county commissioners cause a survey of the district to be made, and file a copy with the State engineer for approval. After hearing on the petition and report of survey, the commissioners establish the drain as set forth in the report, or as modified at the hearing.	Drainage district..	County commissioners.	Paid from the general funds of the county and reimbursed from assessments. If the petition is dismissed, paid from bond of petitioners.
TENNESSEE.....	County court of any county. (Not the quarterly county court.)	A majority of the landowners and also a majority of the owners of a majority of the number of acres of land that will be affected.	Hearing on the petition; appointment by the court of an engineer to make survey and report; appointment of viewers to assess damages; after hearing on the viewers' report and finding the land and the public to be benefited, the court enters judgment of record locating and establishing the district. Appeal is to the circuit court, and is heard <i>de novo</i> .	Drainage district..	The court appoints 2 directors, who must be landowners and 1 a petitioner, and they, with the judge or chairman of the county court constitute the board of directors of the district with general control and management.	Bond with the petition to pay costs if the district is not established. At the hearing on the petition the court will consider a prayer for the levying of an acreage tax to pay costs. The court may make a special assessment after the commissioners' report is confirmed and time for appeal has expired, to pay the costs up to that time.
TEXAS.....	Commissioners' court of any county.	25 freehold resident taxpayers in the district. If there are less than 75 such citizens, then $\frac{1}{2}$ of the number whose lands will be affected.	A $\frac{3}{4}$ vote of the resident freeholders in the district is necessary for its establishment. Only qualified voters who are resident property taxpayers may vote. When the proposal is carried, the judge so declares and enters the result in the minutes of the court.	Body corporate....	Board of 3 elected drainage commissioners. After the first election, the board is elected every 2 years at the general election.	Bond for \$200 accompanies the petition, conditioned to pay costs if the district is not established. After organization, all costs are paid from the proceeds of bonds issued and sold.
UTAH.....	County commissioners of the county having the larger area.	A majority of the owners of title or evidence of title who own or control not less than $\frac{1}{4}$ of the land, or the owners of title to a major portion of the land benefited.	After notice and hearing, the commissioners determine the sufficiency of the petition; fix the boundaries; ascertain that the improvement will benefit the land and the public; appoint a board of supervisors to construct the works; and issue a proclamation establishing the district.	Body politic and corporate, with perpetual succession. The board of supervisors constitute the corporate authority of the district.	A board of 3 supervisors appointed by the county commissioners. On petition of a majority of the owners, owning a major portion of the area, the commissioners must remove any supervisor. In filling vacancies the commissioners appoint any person recommended by a majority of the owners.	Bond with the petition for 2 per cent of the estimated cost, conditioned to pay costs if the district is not established. The supervisors may issue warrants, not to exceed the equivalent of an average of \$1.50 per acre, to pay organization expenses. Warrants are redeemed when taxes are levied.

# CHART OF DRAINAGE LAWS

ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
The court appoints 3 disinterested freeholders of the State (1 must be an engineer) as appraisers. They view the land, assess benefits and damages, and file their report with the court clerk. After notice and hearing the court corrects and confirms the assessments so made.	The court clerk transmits a certified copy of the decree confirming the appraisers' report to the recorder of each county for permanent record. The supervisors annually compute the amount to be raised and certify same to the assessors of each county. Taxes are levied in proportion to the confirmed assessment of benefits.	Bonds may be issued in the discretion of the supervisors, maturing at annual intervals for not more than 40 years, commencing not later than 5 years from date of issue. Bonds may be called after 5 years, at a premium of 3 per cent. Bonds are retired in numerical order, and interest ceases after the call date.	Bonds are paid from the revenue derived from the annual assessments. The treasurer must keep a bond fund into which is paid sufficient money from assessments to meet the next installment of bonds and interest. No action affecting the validity of the organization may be brought after 9 months.	The supervisors provide for maintenance in the annual assessments. They may make additional assessments for maintenance of pumping equipment when it becomes necessary to drain any lake.	If the appraisers' report shows costs exceeding the benefits, the court will dissolve the district after all expenses are paid, and will assess an additional uniform tax if necessary.
The supervisors petition the court to appoint 3 disinterested appraisers. They assess benefits and damages and report in tabulated form, with names of owners and amounts assessed. After summary hearing, the court equalizes and confirms the report. Appeal is to the supreme court.	When the appraisers' report is confirmed, the supervisors levy an assessment to complete the improvement, plus 10 per cent. Interest is also added if bonds are to be issued. Annually thereafter the supervisors levy an installment of the total assessment necessary for that year. Collected by county treasurer like other taxes.	The supervisors may issue bonds, not in excess of 90 per cent of the taxes levied. Bonds mature at annual intervals within 30 years, beginning not later than 10 years after date of issue.	The supervisors make provision for the payment of bonds in the annual tax levy. A special fund is set aside each year for exclusive use in the payment of bonds and interest. No levy may be made which impairs the security of bonds or the bond fund.	Upon petition of 25 per cent in acreage there may be an adjustment of assessments for a more equitable levy of maintenance taxes. Annual maintenance may not exceed 10 per cent of the assessed benefits. Readjustment of assessments not oftener than once in 5 years.	Corporate existence is limited to the time stated in the petition, but may be extended on petition, after a majority vote. No specific provision for dissolution.
The county commissioners fix the proportion of benefits among the lands affected, and, after notice, hold a hearing for the equalization of benefits, at which they are finally fixed. Appeal is to the circuit court.	The commissioners assess each tract according to the equalized benefits, and file same with the county treasurer. The tax is then due and becomes a perpetual lien on the property. After 10 days a penalty of 5 per cent attaches. Commissioners may issue separate assessment certificates against each tract and sell same or pay for construction with them. Commissioners may also issue warrants.	When the commissioners determine that the cost is too great to be paid in 1 year, they fix the amount to be paid each year and, by resolution, issue bonds not to exceed the unpaid assessments. Bonds mature in 20 years in installments corresponding to assessments.	Bonds state that they are charges upon the land payable out of the assessments. Should the proceeds of assessments be insufficient to pay bonds and interest, a new apportionment of assessments may be made to pay same.	Assessments, in the same proportion as for construction, may be made upon petition of a majority of the owners, after public hearing, provided the cost does not exceed 20 per cent of original cost. One per cent may be assessed in any 1 year, upon petition of any owner, after notice and hearing.	No specific provision.
The court appoints 3 disinterested commissioners, 1 an engineer, to classify the lands on a graduated scale and assess the benefits. After hearing, the court confirms the corrected benefits and levies a tax on the fixed apportionment. The tax is collected by the county trustee like other county taxes.	When the court confirms the commissioners' report of benefits, it assesses such apportionment on the lands. The clerk enters same in the "drainage assessment book" and they are collected like other taxes. They are a lien like State and county taxes.	When the estimated cost is greater than should be borne in 1 year, the court will issue bonds. They may not run longer than 20 years. Bonds recite that they are payable from assessments in the district.	Bonds are recorded in the drainage record, with a description of the lands on which assessments have not been paid in full. When assessments are delinquent, directors may borrow money to pay bonds and pledge the delinquent assessments for same. Holders of bonds or interest coupons past due for 2 years may have a receiver appointed to collect assessments due in the district.	The court, on petition of the directors, will make a special assessment for maintenance, but it is limited to 10 cents per acre in any 1 year. It is based on the apportionment of benefits, and is a lien enforceable like other assessments.	No specific provision.
Benefits are not apportioned, but the court appoints a board of equalization for each district, or a separate board is provided by special election on petition of 25 resident freeholders.	Tax assessors and collectors have the same powers in collecting drainage taxes as in the case of State and county taxes. A district may have its own assessor and collector and board of equalization, after an election to so determine.	When the engineer's report is filed, the commissioners' court orders the issuance of bonds sufficient to pay for the improvement and incidental expenses. They may not exceed 1/3 of the assessed value of real property in the district, nor the amount stated in the notice.	The State attorney general certifies to the legality of the bonds. They are registered by the comptroller of the State. Thereafter there is no defense which may be offered against their validity except forgery and fraud. The court annually levies taxes on all property, real, personal, or otherwise, sufficient to pay bonds and interest when due.	The commissioners annually report an estimate of maintenance cost, and the court levies taxes for maintenance purposes at the same time that the tax is levied for bonded indebtedness. The tax is not over 1/2 of 1 per cent of the assessed valuation.	The district may be dissolved upon petition of 50 freeholders, or, if there are less than 100, then 1/3, after an election and a 2/3 affirmative majority. Assessment is made to pay all debts. Bonds continue to be paid by annual tax unless bondholders agree to payment in full. The county treasurer becomes trustee to settle its affairs.
The supervisors view and assess each tract and report to the board. Notice of the amount assessed against each owner is mailed to him, with date when the board will meet as a board of equalization and hear objections. After hearing, the board finally determines the benefits and the taxes to be assessed.	The supervisors make an annual statement of the money required for all purposes, and that amount, plus 15 per cent for delinquencies, is levied in proportion to the equalized benefits. It is certified to the assessor and placed on the tax roll and collected by the treasurer like general taxes, with which it is an equal lien.	The supervisors may issue bonds when expedient, to run not less than 5 nor more than 40 years, and the proceeds must be used for construction purposes only.	Bonds are a lien on all the lands in the district and the improvements thereon to the extent of the equalized benefits. The supervisors must levy a tax to pay interest, and to provide a sinking fund to pay principal at maturity.	Provided in the annual estimate of the supervisors of the amount to be collected in the district for the ensuing year.	No specific provision.

## CHART OF DRAINAGE LAWS

GROUP I.—STATES REPORTING

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING	
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense	
VIRGINIA.....	Circuit court of any county.	51 per cent, or more, of the owners of land affected, irrespective of area.	Summons to all owners not signing the petition; appointment of viewers; hearing on viewers' report; determination of objections; fixing of boundaries and declaration of preliminary establishment; further report from viewers classifying the land and assessing benefits and damages. If benefits exceed costs, the court establishes the district. Appeal is to the supreme court.	Drainage district.	County board of drainage commissioners appointed by the circuit court of the county in which petition is filed.	Bond with the petition in the amount or product of \$70, multiplied by the square root of the estimated number of acres, conditioned to pay costs if the district is not organized. After organization, preliminary expense paid by the county and refunded when drainage funds from assessments are available.	
WASHINGTON.....	County commissioners.	Owners of a majority of the acreage. Any portion of a county containing 5 or more freeholders may be organized.	Upon the hearing on the petition, the board, having determined that the improvement will benefit the lands and the public, will establish the district. They then call an election on the question of organizing and electing 3 drainage commissioners. On a majority affirmative vote, the board declares the district organized and the commissioners elected.	Corporation, with perpetual succession.	Board of 3 drainage commissioners elected by the landowners.	If the proceedings are dismissed for any reason, the county commissioners levy a tax on the real estate in the district on the basis of the last equalized assessment to pay the costs. Also petitioners file bond for \$500 with the petition. After organization, costs are paid from assessments.	
WISCONSIN	Drainage district law.	Circuit court of any county.	A majority of the owners who represent $\frac{1}{4}$ of the area, or the owners of more than $\frac{1}{2}$ of the land, provided that no owner be counted for more than 320 acres. In counties having a population of less than 50 persons per square mile, where the area of the district is more than 5,000 acres, majority of county supervisors must approve the petition on the question of public benefit.	Petition heard; if sufficient, court appoints 3 drainage commissioners; preliminary report of commissioners, approved by State engineer, on necessity, cost, and public benefit; this includes joint report of the Commissioner of Agriculture and State College of Agriculture, on soil, value, and crops; one department adverse, petition dismissed; after this report confirmed, commissioners make full report assessing damages and benefits; hearing, correction, and confirmation.	Body corporate...	3 drainage commissioners appointed by the Circuit Court.	The court will authorize the district commissioners to borrow money on the notes of the district, not running more than 2 years, for the purpose of carrying on the proceeding.
	Farm drainage law.	County court....	The owners of a majority of the land, or a majority of the owners, owning $\frac{1}{2}$ of the area, or a majority of the county board of the county in which the land is located.	Upon the filing of the first petition in a county, the court appoints a farm drainage board for the county, consisting of 3 residents. The farm drainage board reports on the petition, and the procedure thereafter is substantially like that for the establishment of drainage districts, with the farm board functioning as the commissioners.	"Drainage".....	The farm drainage board of the county, which is a permanent body corporate, in charge of all "drainages" in the county.	The farm drainage board may borrow money, in the name of the drainage, to pay organization expenses. Refunded from assessments.
WYOMING.....	District court of any county.	A majority of the owners representing $\frac{1}{4}$ of the area, or the owners of more than $\frac{1}{2}$ of the land. Lands need not be contiguous if the public welfare will be promoted and the benefits will exceed the costs in each part.	After holding a hearing on the petition, and determining all objections, and finding it sufficient, the court appoints 3 commissioners for the district. Commissioners may be elected upon petition of the owners of $\frac{1}{2}$ in area. Preliminary report, hearing, correction, and confirmation of same, and the court declares the district a body corporate.	Body corporate with perpetual succession. The commissioners are the corporate authority.	3 district commissioners, appointed by the court, or elected upon petition therefor by owners of $\frac{1}{2}$ of the land.	If the petition is dismissed at any stage, judgment for costs is entered against the petitioners, proportioned to acreage owned. After final organization, the preliminary costs are paid from assessments.	

# CHART OF DRAINAGE LAWS

ORGANIZED DRAINAGE—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
<p>After preliminary establishment, the viewers classify the lands in 7 classes, the highest being "A," and assess the damages separately, and the benefits in proportion to the classification. They report in tabulated form the names of the owners and the number of acres in each class owned by each, together with the total acres in each class. Lands are added or excluded, depending on benefit.</p>	<p>When the drainage commissioners let contracts for construction, they determine the total cost of the improvement including damages, deduct special assessments against corporations, add maintenance cost for 3 years, and certify the result to the court for public record. They prepare tax rolls and certify them to the county treasurers for collection.</p>	<p>The drainage commissioners, after notice of intent, issue bonds for the total cost, less cash payments, plus interest on bonds for 3 years. Bonds payable in annual installments for 30 years, beginning after 3 years. Bonds are exempt from general taxation, and interest thereon from taxation as income.</p>	<p>The annual levy for the first 3 years includes interest on bonds. Commencing with maturity of the first installment of bonds, the annual levy is 110 per cent of the maturing principal and interest. Assessments have the full force of a judgment, and are liens second only to general taxes. Holders of bonds in default for 6 months may, by mandamus, compel the levying of a special assessment.</p>	<p>Maintenance for the first 3 years is provided in the estimate of total cost for which the property is assessed. Drainage commissioners may levy maintenance taxes in the same proportion as the original assessments.</p>	<p>No specific provision.</p>
<p>The drainage commissioners bring suit in the superior court, making all owners defendants. The court impanels a jury which makes a separate assessment of benefits to each owner, and the court enters its decree accordingly.</p>	<p>When the judgment on the verdict of the jury is entered the clerk certifies a transcript thereof, showing the benefits to each owner, to the auditor, and he enters same on the tax rolls, and they are collected like other taxes. Taxes are due when certified, but no one call for payment may exceed 25 per cent of the total.</p>	<p>Upon petition of a majority of the landowners, the drainage commissioners may issue bonds for the total cost of construction. Bonds mature in not less than 5 nor more than 10 years. They may be exchanged for outstanding warrants, and all warrants become due and interest ceases when bonds are sold. Refunding bonds may be issued, to run from 12 to 17 years, and used to take up outstanding bonds.</p>	<p>5 years before bonds mature, the drainage commissioners must levy an annual assessment sufficient to pay same when due, and keep the money so collected in a separate fund with the county treasurer for the sole purpose of liquidating bonds and interest. If refunding bonds are issued, all assessment money is held by the county treasurer to pay same.</p>	<p>The drainage commissioners annually estimate maintenance cost and certify same to the auditor for levy as other assessments are levied. When all obligations have been paid, all district money goes to the maintenance fund.</p>	<p>Districts are corporations with perpetual succession, but when the proceedings disclose a lack of any of the statutory requirements for organization, the court will dissolve the corporation by decree at that stage.</p>
<p>The final report of the commissioners, which must be approved by the state engineer, apportions the benefits, and, after determining all remonstrances, the court enters a decree correcting and confirming same.</p>	<p>Immediately after the confirmation of the assessments, the court clerk certifies to the register of deeds in each county a description of the land and the amount assessed. The register records same in his office. From that date the assessments are a first lien, superior to all other except general taxes. Additional assessments may be made when necessary, but the aggregate of all assessments for construction may not exceed the confirmed benefits.</p>	<p>The commissioners may, upon order of court, borrow money, not exceeding the total unpaid assessments, on notes or bonds of the district. Upon petition of the commissioners, or of holders of evidences of indebtedness, the court may order the issuance of refunding bonds of longer maturity. Except refunding bonds, no note or bond running longer than 1 year is valid, unless approved by the State Commissioners of Banking and Agriculture, and Chief Engineer and Attorney General.</p>	<p>Bonds are a lien on the assessments, which, in turn, are first liens on the lands, superior to all other liens except general taxes.</p>	<p>The commissioners annually report the amount necessary for incidental repairs and maintenance. After notice and hearing, the court fixes the amount to be assessed, which is known as the "assessment for repairs."</p>	<p>The owners of more than 1/4 of the land assessed for benefits may petition the court for dissolution. All debts must have been paid or the land assessed to the full amount of the confirmed benefits, and all delinquent land sold. After hearing, and finding such facts and that the public will benefit, the court dissolves the district. Constructed drains forever remain common waterways for the use of the owners of land in the district.</p>
<p>The farm drainage board apportions the benefits to the lands affected.</p>	<p>The farm drainage board assesses the property benefited for the costs of construction. Assessments are payable in installments over not more than 15 years.</p>	<p>The drainage board may borrow money for the district and issue bonds therefor, maturing not later than 1 year after the time for payment of assessments on which based.</p>	<p>Secured by the assessments of benefits against which issued.</p>	<p>The drainage board reports annually the amount necessary for maintenance, and, after notice and hearing, the court fixes the amount to be assessed.</p>	<p>Upon petition of the owners of a majority of the land, or a majority of the owners owning 1/4 of the land, the court, after hearing, will order that no further work be done, or expense incurred; but all debts outstanding must be paid.</p>
<p>When the preliminary report is confirmed, the commissioners make a final report assessing the benefits to each tract and estimating the total cost, including damages, organization expenses, and construction. Upon hearing on this report, the court corrects and confirms the assessments of benefits.</p>	<p>The commissioners prepare an assessment roll, with description of the property, name of the owner, and aggregate benefit confirmed against same. It is certified to the assessor for each county and extended on the tax rolls. General revenue laws apply to collection. The court may order assessments paid in annual installments.</p>	<p>The commissioners may borrow money, not exceeding the total assessments, and secure same by notes or bonds. Upon petition of the commissioners, the court may order refunding bonds, of longer maturity, to retire outstanding indebtedness, and may levy assessments to pay same, not in excess of confirmed benefits.</p>	<p>Bonds are liens on the assessments of benefits, which, in turn, are perpetual liens, not exceeding the confirmed benefits, on the property assessed, to which only general taxes are paramount. Provision is made in an annual budget to pay bonds.</p>	<p>The commissioners annually file with the court an estimate of the amount needed for maintenance and repair. The court, after hearing, certifies the corrected amount to the commissioners to be added to the district budget for the year, and collected like other taxes.</p>	<p>Districts are corporations with perpetual succession. No specific provision is made for dissolution except in cases of invalid proceedings for organization, in which cases the court will dissolve the incorporation.</p>

## CHART OF DRAINAGE LAWS

## GROUP II.—STATES NOT REPORTING ORGANIZED DRAINAGE

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
ALABAMA	Probate court of the county having the larger area.	A majority of the owners, owning more than $\frac{1}{4}$ of the area, or at least $\frac{1}{8}$ of the persons owning more than $\frac{1}{4}$ of the area.	The court appoints an engineer to report on the boundaries of the lands which will be benefited, and the plans and cost estimates; holds a hearing on the report after statutory notice by which it acquires original and exclusive jurisdiction; and, after disposing of all objections, declares the district organized as a body corporate of the State. Appeal is to the circuit court.	Body corporate of the State, managed by 3 drainage commissioners appointed by the court.	A board of 3 drainage commissioners for the district, appointed by the court. It is the duty of the court to appoint any person recommended by a majority in acreage. 1 commissioner must be a resident of the county where organized, and all commissioners must be landowners.	If the court finds against the formation of the district, the itemized bill of costs becomes a lien on the lands of petitioners of equal dignity with general taxes. After organization the court levies a uniform tax of not more than 50 cents per acre to pay costs.
DELAWARE	Resident associate judge of any county, or of either county when intercounty.	A majority of the resident landowners, or the owners of $\frac{1}{2}$ of all of the land, in acres.	The judge appoints a disinterested board of viewers, consisting of an engineer and two freeholders of the county, to report on boundaries, plans, and cost. On a favorable report the judge orders a complete survey; holds a final hearing on the report, with summons to landowners not signing the petition; corrects and confirms the report; and declares the district established.	Drainage district, and its commissioners are a body corporate under its name, with the usual powers of corporations.	Board of 3 drainage commissioners, appointed by the judge, after having been first elected by the landowners voting once for each acre owned.	Bond with petition for \$100 per mile of the work, to pay costs if not organized. After organization, paid from funds raised by assessments. A State "drainage district fund" is created to loan districts not more than \$2,000 each, for preliminary expenses.
MARYLAND	County commissioners.	A majority of the landowners affected, or the owners of $\frac{1}{4}$ of the land affected.	Summons to owners not signing; appointment by county board of disinterested viewers; report by viewers of a tentative plan; approval by county board; further reference to viewers for complete survey and report with plans and cost estimates; final hearing on the report; correction of same; confirmation and establishment of district; appointment of commissioners.	Drainage district, controlled by a board of 3 commissioners who are a corporate body, under the name of the district, with the usual powers of corporations.	Board of 3 drainage commissioners appointed by the county board with the written approval of a majority of the landowners. Drainage commissioners must be freeholders of the district.	Bond with the petition for \$50 per mile of the improvement, conditioned to pay costs if the district is not established. After final report is confirmed, the commissioners include preliminary costs in estimated total cost.
MASSACHUSETTS	State reclamation board, appointed by departments of health and agriculture (one employee of each and the third appointed jointly), with the approval of the governor and council.	All the proprietors, or a majority in interest, either in value or area.	The reclamation board, being convinced of advisability and utility, issues a certificate appointing 3, 5, or 7 district commissioners, and authorizes them to form a reclamation district under the act. The commissioners call owners' meeting at which a majority in value or area is necessary to a quorum. On majority affirmative vote the statute takes full effect. The district is organized by election of a clerk, treasurer, and a prudential committee of 3 members.	Reclamation district.	A board of 3, 5, or 7 district commissioners appointed by the reclamation board. A prudential committee of 3 is elected by the members at the initial meeting, at which a majority in value or area is necessary for a quorum.	Districts may borrow money for preliminary and current expenses, and issue notes therefor, payable in not more than 2 years. The proceeds are held by the treasurer and paid out on warrants signed by a majority of the prudential committee.
NEW YORK	State conservation commission.	Petition for formation: Any person owning low or wet lands, or any person or public corporation in the vicinity. Petition for construction: A majority of the owners of the property to be benefited, who represent at least $\frac{1}{4}$ of the assessed valuation of the entire property.	Formation of district: Petition; investigation and report by conservation commission on boundaries, cost, and benefit; hearing; determination by commission that survey is justified; survey filed showing each parcel; notice and final hearing thereon; final order of commission establishing the district. Further petition, and similar proceeding, required for construction of works.	Drainage improvement district.	The care, operation, and maintenance of any district is under the control and supervision of the conservation commission. A drainage association, organized within the district, composed of owners and lessees, presents all drainage matters to the commission for approval.	The petitioners advance money for the survey and plans, and the commission may issue certificates of indebtedness from time to time to refund the advances. A uniform acreage assessment is made to pay certificates.

# CHART OF DRAINAGE LAWS

## BUT HAVING LAWS PERMITTING SEPARATE ORGANIZATION

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
<p>The drainage board employs an engineer to prepare a plan of reclamation. Copies are recorded and filed with the State commissioner of agriculture. The court, on petition of the board, appoints viewers to assess the benefits and damages under the plan, and holds a hearing on their report. If the costs are less than 90 per cent of the benefits, the court confirms the report.</p>	<p>After benefits are confirmed, the board makes a pro rata levy of such portion of same as is necessary for construction, plus 10 per cent for contingencies, and records the levy in the "drainage tax record". The tax is limited to 90 per cent of the benefits. (But see act Sept. 6, 1927.) When bonds are issued interest is added to the levy. Taxes are payable in annual installments and have the effect of a judgment.</p>	<p>The drainage board may issue bonds, but the par value, plus assessments paid in cash, may not exceed 90 per cent of the assessed benefits. (But see act Sept. 6, 1927.) Bonds mature in annual series for 20 years, beginning not later than 5 years. Overdue bonds and interest bear 8 per cent interest.</p>	<p>Bonds are liens on the assessments which are judgments against the lands and other property. The court certifies on the bonds that the order authorizing issue has been recorded. Holders of bonds in default for 60 days may, by mandamus, compel collection of taxes to pay same, or have receiver appointed to collect delinquent taxes.</p>	<p>Completed improvements are under the control of the drainage board, and they may levy maintenance taxes, not exceeding 10 per cent of the assessed benefits in any 1 year.</p>	<p>When completed works need no further maintenance, or maintenance is no longer of public benefit, and all obligations of the district are paid, the court, upon petition of <math>\frac{2}{3}</math> of the owners, owning not less than <math>\frac{2}{3}</math> of the land, will dissolve the district.</p>
<p>The viewers classify the land according to benefits into 5 classes, from A to E. They report in tabulated form the amount in each class, and the total benefits. The ratio of assessment, in mills, is 5 for class A to 1 for class E. Viewers may increase the classes if the 5-class rule will work injustice.</p>	<p>When the classification is confirmed, the commissioners certify the total cost to the prothonotary for record. They then prepare 10 drainage tax lists to cover the period of the bond issue, proportioned on the classification, and providing an annual amount to pay bonds and interest. They certify same to a special collector for collection like other taxes.</p>	<p>After 3 weeks notice of intention, the commissioners may issue bonds of the district for the total cost, less the cash payments, plus interest for 3 years. Bonds in 10 installments after 3 years.</p>	<p>Provision is made in the annual levy for maturing bonds and interest. Holders of bonds in default for 6 months may have writ of mandamus directing the levy of special assessments to pay same.</p>	<p>The board may levy an assessment, proportioned on the original assessment, and not to exceed 25 per cent thereof, to raise funds for repairs and maintenance. 3 years maintenance included in original estimate.</p>	<p>No specific provision.</p>
<p>The viewers classify the land with reference to benefits into 5 classes, from A to E, and report the amount in each class and the total. The scale of assessment is in the ratio of 5 mills for class A and graduated to 1 mill for class E.</p>	<p>The drainage commissioners certify the total cost, including damages, incidental expenses, and maintenance for 3 years, to the county commissioners for record. They then prepare 10 annual assessment rolls, showing the amount against each tract, and certify 1 copy to the sheriff for collection like general taxes.</p>	<p>The drainage commissioners issue bonds, after notice, for the total cost, less cash payments, plus 3 years interest. They mature in 10 annual installments, beginning after 3 years.</p>	<p>The annual assessment roll provides for bonds and interest. Holders of bonds in default for 6 months may, by mandamus, compel the levying of special assessments to pay same.</p>	<p>Maintenance for 3 years is provided in the original assessment. Completed improvements must be maintained by the drainage commissioners and they may levy assessments in the original proportion, but not over 25 per cent of same.</p>	<p>No specific provision.</p>
<p>The commissioners prepare a detailed survey and plan showing the boundaries and improvements. From this they prepare an estimate of the total expense, and determine the percentage of such expense to be paid by each proprietor. They report same to the State reclamation board who, after hearing all objections, correct and approve the report. Appeal is by petition to the Supreme Court.</p>	<p>When the percentages to be paid by each proprietor are determined, the commissioner records with the register of deeds a copy of the plan, description of the land, and the total amount to be assessed against each parcel. If all of the members agree, the district may raise the total sum required by voluntary contribution and deposit same with the State treasurer for the use of the district.</p>	<p>The district may make a temporary loan and pay the construction costs as incurred, in anticipation of the collection of assessments. They may issue bonds, with the approval of the reclamation board, maturing over a period of 25 years, beginning after 5 years. On majority vote, and the county commissioners approving, the county may advance the cost, and issue 25-year county bonds.</p>	<p>The clerk of the district certifies to the assessor all sums payable annually on account of bonds, and the amount to be paid by each proprietor. This sum is added to the annual tax bills, and collected in the same manner as town taxes, and paid over to the treasurer. Such assessments are liens on the land.</p>	<p>The district commissioners may levy assessments for maintenance in the same manner as for original construction.</p>	<p>Drainage districts organized under chapter 252 of the general law, may, at a meeting called for the purpose, vote to dissolve and reorganize as reclamation districts. No specific provision for dissolution of reclamation districts.</p>
<p>The conservation commission divides the work into such parts as may be necessary and apportions the cost of each part to the parcels served, in the proportion which the benefit to each parcel bears to the total benefit to all parcels. When the shares of each parcel in the cost of the various parts have been computed, they are added together to determine the total cost to be apportioned to each.</p>	<p>Annually, the commission prepares a statement of the amount required for the ensuing year to refinance maturing indebtedness, bonds, and interest, and for maintenance. Copies are mailed to the supervisors of each county affected, and levied on each parcel in proportion to the assessed benefits. Collected like general taxes.</p>	<p>The commission may issue bonds on behalf of the district for the amount of the estimated cost plus 10 per cent. Bonds are in serial form, payable in not over 50 years, and are exempt from taxation. The proceeds are deposited in the general "drainage improvement district" fund to the credit of the particular improvement.</p>	<p>Bonds are paid from the taxes levied upon the land and property in the district. The comptroller is authorized to pay same as they mature, upon order of the commission. They are a legal investment for savings banks and trust companies.</p>	<p>The annual statement of the Commission on which taxes are levied includes the amount required for maintenance. The drainage association makes annual recommendations to the Commission in regard to maintenance and operation costs.</p>	<p>No specific provision.</p>

## CHART OF DRAINAGE LAWS

## GROUP II.—STATES NOT REPORTING ORGANIZED DRAINAGE BUT

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
PENNSYLVANIA.....	The nearest court of quarter sessions.	A majority of the owners of land forming a continuous swamp or marsh.	Appointment by the court of 3 disinterested commissioners to view the land and lay out a drain. They make a survey and estimate of cost. They estimate damages, and fix the proportion of cost to be borne by each owner. Upon appeal, the court appoints 6 disinterested commissioners to review the matter, and their report is final when confirmed by the court. The owners and the supervisors of the township thereupon become a corporation.	Corporation.....	The first meeting is fixed by the court and thereafter an annual meeting is held and a majority, by vote, have power to open and repair drains, and make assessments in the proportion fixed by the commissioners.	The expense of the viewers is paid by the petitioners, and may be refunded out of assessments after organization.

# CHART OF DRAINAGE LAWS

## HAVING LAWS PERMITTING SEPARATE ORGANIZATION—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
The commissioners, in fixing the proportion of the cost to be borne by each owner, base their estimate on the amount of land made useless by such swamp or marsh, and the benefit which will be received from the improvement. The amount fixed must not exceed the estimated benefits.	When organized, the corporation has power to lay and collect assessments, which are liens on the land and the personal property which may be on same. When authorized by the corporation, its president collects the assessments as county levies are collected.	No provision for bonds.		The corporation has power to maintain and repair the drains at the common expense, in proportion to the assessments made by the commissioners.	No specific provision.

## CHART OF DRAINAGE LAWS

## GROUP III.—STATES NOT REPORTING ORGANIZED DRAINAGE WITH

STATE	JURISDICTION TO ESTABLISH	PROCEDURE				FINANCING
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
CONNECTICUT.....	Superior court of the county.	When the owners of land desire to drain it, and are unable to agree with adjacent owners as to the mode of drainage or damages, they petition the superior court of the county for power to drain across the intervening lands, and the petition is served on the interested parties in the same manner as in civil actions.	The court appoints 3 disinterested freeholders of the town to determine the best method of drainage and the damages which will accrue to adjacent land-owners. They report in writing, and, after hearing all objections, if the court accepts the report it is conclusive except on the question of damages. Upon motion of any party, the court appoints 3 other freeholders to assess damages.	Private ditch.....	Controlled by the party seeking the drain. If the drain is obstructed on adjacent lands, the owner may call 2 of the selectmen to hear and determine the matter, and, after written notice and view of the premises, the selectmen may order such obstruction removed and the costs paid by such party as they may determine.	Paid by petitioner.....
MAINE.....	County commissioners.	Any person or corporation owning land which can not be drained without crossing a highway or the lands of others, may file a petition to establish a drain.	After notice to interested parties, and hearing on the petition, the commissioners appoint a court of review consisting of 3 or 5 disinterested members. The court meets on the premises and, finding the drain necessary, lay out same to do the least injury, assess damages, and report to the commissioners. After hearing all parties interested, the commissioners may amend and adopt the report.	The party paying for the drain causes the final report and the adjudication of the commissioners to be recorded in the office of the register of deeds of the county.	The owner of the drain so established may improve, deepen or repair same from time to time to make it effective.	Bond must accompany the petition, conditioned to pay all costs and damages.
NEW HAMPSHIRE.....	Town selectmen.....	The procedure is the same as for laying out a highway.	The selectmen, upon petition, may cause any low or swampy land within their town to be drained, and may lay out the drain and take such land as may be necessary.	.....	The town selectmen.....	Paid from assessments made by the selectmen.
NEW JERSEY.....	The Board of Managers of the Geological Survey make a survey, adopt a system, and report same to the State supreme court.	5 owners of separate lots included in a tract of low, boggy, or wet land. On written remonstrance of a majority in area, the court will refuse to appoint commissioners to construct the system.	The supreme court appoints 3 disinterested commissioners with power to construct the system according to the plan. They execute the work and report the total cost to the court, with a description of the land which should contribute to the expense.	System of drainage.	Board of 3 commissioners appointed by the supreme court. Vacancies are filled by the court.	The commissioners may borrow money and give their bonds as commissioners therefor, and such bonds are paid from assessments on the benefited land.
RHODE ISLAND.....	Town council.....	When owners desire to drain through adjacent lands of other proprietors, and are unable to agree on method and damages, they may petition the town council, setting forth the general course of the drain, the parties affected, and filing bond to pay costs if the drain is not established. The council, after notice and hearing, appoints 3 persons to lay out the drain and assess damages. Appeal is to the superior court.	If the town council, after hearing the petition and objections, deem it advisable, they appoint 3 disinterested persons to locate the drain and apportion the damages and benefits between the parties in interest. They report in writing and after notice and hearing on the report, the council make such order as they deem to be right.	Private ditch.....	Parties petitioning for the ditch.	Bond with petition to pay costs if the drain is deemed to be inexpedient. If the drain is established the costs of the petition and all proceedings are taxed in the discretion of the town council.

# CHART OF DRAINAGE LAWS

## LAWS WHICH DO NOT PROVIDE FOR SEPARATE ORGANIZATION

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
<p>The court appoints 3 disinterested freeholders to reassess damages, and their report is conclusive, unless set aside for irregularity after exceptions taken. In that event a further board, like the first, again reassesses the damages.</p>	<p>Except as in the case of re-assessment by a board appointed for the purpose, the costs are taxed at the discretion of the court.</p>	<p>None.....</p>	<p>Security for bonds</p>	<p>No specific provision, but undoubtedly at the expense of the parties petitioning for the drain.</p>	
	<p>All damage to any person caused by the drain, including the value of the royalty or stampage, and of the material removed or used, may be recovered against the petitioner.</p>			<p>The owner of a drain so established pays all cost of maintenance.</p>	
<p>The town selectmen apportion the benefits and award damages, and benefits are used by way of set-off against damages.</p>	<p>The town selectmen assess upon persons whose lands receive special benefits their just share of all expenses. Such assessments have the same effect and are collected in the same way as assessments for sidewalks and sewers.</p>				
<p>The supreme court holds a summary hearing on the commissioners' report, determines objections, and directs the commissioners to distribute and assess the total expense against the land in proportion to the benefits to be derived by each parcel.</p>	<p>The commissioners deposit the assessment roll for inspection and give notice of a hearing thereon. After hearing, they file the corrected roll with the court. The court, after hearing, equalizes and confirms the roll, and copies are delivered to the committees of the respective townships, and they require payment in ten annual installments. Such assessments are paramount liens, and the land may be sold for collection.</p>	<p>Bonds of the commissioners, as such, on which they are not personally liable, may be issued to raise money for construction and other expenses. Bonds are paid from assessments.</p>	<p>The commissioners borrow money on their bonds as commissioners, and pledge the assessments to be collected by them for repayment of principal and interest.</p>	<p>The supreme court, upon the application of any interested party, will appoint 3 commissioners to make repairs to the system. Same proceeding as for original construction, and the expense is assessed in the same proportion.</p>	<p>No specific provision.</p>
<p>3 disinterested persons, appointed by the town council, apportion the damages and benefits between the parties interested.</p>	<p>Costs of the petition and all proceedings are taxed in the discretion of the town council.</p>	<p>None.....</p>		<p>No specific provision, but undoubtedly at the expense of the parties petitioning for the drain.</p>	

## CHART OF DRAINAGE LAWS

## GROUP III.—STATES NOT REPORTING ORGANIZED DRAINAGE WITH

STATE	JURISDICTION TO ESTABLISH	PROCEDURE			FINANCING	
		Necessary signatures to petition	Method of organization	Form of organization	Control and management	Preliminary expense
VERMONT.....	Town selectmen..	When there is a dispute as to drains through the lands of others, either party may ask an investigation by the town selectmen, and give ten days' notice to the other parties of the time and place of a hearing.	At the hearing the selectmen examine the premises, hear the parties and their witnesses, and apportion the work among the several parties, having regard to the interests of each in the opening of the drain. Appeal is to the county court. The court may appoint a commission to report, after which it renders its judgment, which is recorded in the office of the town clerk.	The decision of the selectmen is reduced to writing, signed by a majority, and filed in the town clerk's office. On appeal, the judgment of the court, after report of a commission, is likewise recorded.	Ditches are controlled by the parties opening them.	Ditches are opened at the expense of the parties requesting same.
WEST VIRGINIA.....	Circuit court of the county where the land is situated.	Any person desiring to drain his lands through the lands of others may make application to the circuit court.	The court appoints commissioners to view the land and determine whether the proposed method of drainage is a proper one, and what compensation is due to the intervening landowners therefor.	Private drain.....	Parties petitioning for the ditch control it and must keep it open at their expense.	The drain is opened at the expense of the petitioners.

# CHART OF DRAINAGE LAWS

## LAWS WHICH DO NOT PROVIDE FOR SEPARATE ORGANIZATION—Continued

FINANCING—continued				MAINTENANCE	DISSOLUTION
Method of apportioning benefits	Method of assessment	Bonds	Security for bonds		
Town selectmen, or county court on appeal, apportion the work among the parties, having regard to the interests of each.	Work apportioned.....	None.....		Ditches must be kept free for the passage of water, and if an interested party fails to perform his share of cleaning or repairing, proceedings may be had as for original opening.	Ditches may be discontinued by the same proceedings as for opening.
	If the petition be granted the applicant, before he proceeds, must pay, or secure to be paid, the compensation determined by the commissioners, and all costs of the proceedings.	None.....		The petitioners must keep the drain open at their own expense.	

