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On account of some changes in the manner of handling our road and bridge work, we thought a statement setting out some of the leading reasons that prompted the Court to adopt this system they have, might be of interest to such of our readers as are not familiar with the existing conditions. A county road may well be compared to a chain, and its efficiency measured by its weakest links; viz worst mud holes and steepest hills.

All parts of the county are interested in the roads leading to the railroad, seaports, County Seat and other populous centers where markets for produce are found. Here-to-fore districts in the remote parts of the county could build good roads in their particular neighborhoods, but outside their districts could do nothing about the mountains they must cross on their way to market. Small districts were organized to meet the needs of small communities, and the links connecting up the districts were often neglected. District lines frequently followed the ridges dividing two water sheds. One district might be interested in having the road over the mountain changed or improved, while the district adjoining,—not using that road much,—would be indifferent and the road over the mountain remain where the upkeep of the road would soon pay for a change that would practically eliminate the grade.

The County Court believes in an equal and uniform taxation, and the various members looking individually at this question from many angles unanimously agreed an equal and uniform taxation was the only means by which they could establish and maintain a uniform system of county roads.

An Act passed by our State Legislature making each incorporated city and town a road district in its self and an act providing that only 30 per cent instead of 50 per cent as heretofore of the general road levy, could be set aside as a general road and bridge fund practically disrupted the plans previously followed. This act would have made it necessary for the court to materially increase the general road levy to raise sufficient funds to keep up our bridge work and repair roads not provided for by special levies. This raise with the heavy special levies made by some districts would have made the taxes so high as to be almost prohibitive. Under the plan in practice in past years some districts voted heavy special taxes, while others voted none. Those districts voting no special tax received the same share of the general road tax levied by the court as did the districts voting heavy special taxes to improve their roads. In some cases in order to keep the roads in a passable condition in districts voting no special tax, the court has been compelled to draw from the general road fund a larger amount than was paid in by such district. This was unfair to the progressive districts and was one of the evils sought to be overcome by a uniform tax system. It is hoped by this action in redistricting the roads to cure many of these evils, and retain all that was good in the former plan.

It is hoped by a general supervision of all the roads and bridges of the county, fixing the responsibility directly and surely, to overcome many of the unsatisfactory conditions heretofore existing and get all road and bridge work under a uniform system. By retaining the former road district boundaries for working purposes and the apportionment of funds it is hoped to retain all of the elements which have proven satisfactory to the people and the court in the former plan.

From the report of the Road Master we give the following facts and figures: We have in Lincoln county over 21,000 feet, or more than four miles of bridges at an estimated cost of \$24,000. These bridges are practically all in good condition, except a very few old ones. It is also estimated that we

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