accrue to such owner or occupant thereof, and ascertain what amount in value or benefit will thereby accrue to any lot or parcel of ground, by or through which the same may pass or improvements made, or any other property, or to the owner or occupant thereof, and which the said lot or parcel of ground, or the owner or occupant thereof, ought to pay. They shall locate boundaries and prepare an explanatory map giving descriptions of the street or alley opened, closed, extended, widened, straightened or improved, with each separate lot or parcel of ground deemed to have sustained damages or received benefits, and they shall, within ten days, return to the Board of Commissioners, such maps, together with the amount of damages awarded to such owner or occupants, and the amount of benefits assessed to any lot or parcel of ground or the owner thereof, together with a certificate of their qualification, which may be ratified or rejected, or altered or amended, in whole, or in part, by said Board of Commissioners; provided, that the Board of Commissioners shall give ten days' notice, at least, by publication in one of the county papers, published in Wicomico County, or by ten days' notice, at least, in writing, to each property owner so interested, of the time set for the final action or return of said examiners, and said Board of Commissioners shall act on said return within twenty days after the expiration of said notice, and may issue a new commission, as in their judgment may seem proper; and before actually proceeding to open, widen, extend, straighten or close up any such street or alley, the Board of Commissioners shall pay, or tender to the person, his agent, guardian or representative, the amount of damages so awarded; and if any one should feel aggrieved by the decision of the Board of Commissioners, in any matter affected by their decision, he may appeal to the Circuit Court for Wicomico County, by giving written notice within twenty days from said decision, filed with the clerk of the Board of Commissioners, of his desire to appeal; and on the filing of said notice, it shall be the duty of the clerk to deliver the papers connected therewith to the clerk of said court, and the same proceedings shall be had on the appeal as in cases of appeal from judgment of justice of the peace; provided, nevertheless, that the Board of Commissioners may decline to open, lay out, extend, widen, grade or straighten any street, alley or highway, or any square, waterway or drain, notwithstanding the decision of said court; but in case of refusal to do so, they shall be liable for all costs incurred, and shall pay the same. All benefits assessed by virtue of the above provisions shall be liens on the respective lots or parcels

May appeal to