

same manner as other town taxes are now collectible in the town of Federalsburg as prescribed by law, or compel by fines or otherwise the owner or owners of any such lot to grade, pave, repave and curb the sidewalks in front thereof; and may provide by ordinance for condemning, laying out, opening, extending and making new streets or alleys and for altering, straightening, widening, grading, improving, or closing up in whole or in part any existing street or alley, and for removing trees, posts and other obstructions therefrom, and for laying out public squares, parks, play grounds, drains, sewer, water-courses; and all benefits or damages done, suffered or incurred by laying out, opening and making of new streets or alleys, or by altering, straightening, widening, grading, improving or closing up in whole or in part any existing street or alley or laying out public squares, parks, play grounds, drains, sewer and water-courses shall be determined and assessed by three disinterested persons, or a majority of them, residents of said town, appointed by the Mayor and Council of Federalsburg, who shall within ten days after notification of their appointment, take an oath before a Justice of the Peace of Caroline County or any Notary Public, that they will faithfully and fairly and without partiality or prejudice, value and assess the loss and damages to be suffered and incurred by any person or persons interested in said property over, through and by which the said street or alley, square, park, play ground, drain, sewer or water-course is to be opened, closed, extended, widened, graded or improved, and also to estimate the benefits that may accrue therefrom to any such property over, through and by which the said street or alley, square, park, play ground, drain, sewer or water-course is to be opened, closed, extended, widened, graded or improved or any property adjacent thereto, or any other property injured or benefited by said street, alley, square, park, play ground, drain, sewer or water-course; they shall give at least ten days' notice in one or more newspapers published in Caroline County and also by written or printed notice mailed to the last known post-office address of the owner or owners of said property, of their purpose to lay out, open, extend, close up, widen, straighten, grade or improve the street or alley, square, park, play ground, drain, sewer or water-course so directed to be laid out, opened, extended, closed up, widened, straightened, graded or improved, and of the day, hour and place of meeting for the said purposes; and they shall meet at the time and place mentioned in said notice given by them, and proceed to exercise the power and perform the duties assigned to and required of them, and to ascertain whether any and what amount in value of damages will be caused thereby, for which the owner or occupant of any right or interest in any ground or improvement ought to be compensated over and above the amount in value of benefit which will thereby accrue to such owner or occupant thereof, and ascertain what amount in value of benefit will thereby accrue to any lot or parcel of land by or through which the same may pass or improvements be made, or any other property, or to the owner or occupant thereof, which the said lot or parcel of