

land, or the owner or occupant thereof ought to pay. They shall locate boundaries and prepare an explanatory map giving description of the street or alley opened, closed, extended, widened, straightened or improved, with each separate lot or parcel of land deemed to have sustained damages or received benefits, and they shall within twenty days return to the Mayor and Council of Federalsburg such map, 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 owners thereof, together with a certificate of their qualifications, which may be ratified, or rejected or altered and amended, in whole or in part by said Mayor and Council of Federalsburg; provided that the Mayor and Council of Federalsburg, shall give at least ten days' notice by publication in one of the newspapers published in said county and at least ten days' notice mailed to the last known post-office address of the owner or owners of said property so interested, of the time set for final action on the return of said assessors, and said Mayor and Council of Federalsburg 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 any such street or alley the Mayor and Council of Federalsburg shall pay or tender to the person, his agent, guardian or representative the amount of damages so awarded; and if any one shall feel aggrieved by the decision of the Mayor and Council of Federalsburg, in any matter affected by their decision, he may appeal to the Circuit Court for Caroline County, by giving written notice within twenty days from said decision, filed with the Clerk of Federalsburg, of his desire to appeal; and on the filing of the said notice it shall be the duty of the said Clerk to deliver the papers connected therewith to the Clerk of said Court, and the same proceedings shall be had on appeal as in the case of appeals from judgments of Justices of the Peace; provided, nevertheless, that the Mayor and Council of Federalsburg may decline to open, lay out, extend, widen, grade or straighten any street, alley, or highway or any square, park, play ground, waterway, sewer or drain, notwithstanding the decision of said Court; but in case of refusal so to do 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 of ground on which they are assessed from the time of the final ratification of the aforesaid return, and shall be collected as taxes are collected, or may be collected by action at law. On appeal the Court or Jury may alter the award so returned, whether of damages or benefits, and award costs in its discretion. On final ratification of any report of the assessors appointed under the provisions of this section, the Clerk of Federalsburg shall at once record in a book kept for that purpose the said return, plat and all proceedings connected therewith. And if for any reason the person to whom damages are awarded refuses to receive the damages assessed, or from infancy or any other cause are prevented from receiving and receipt-