a justice of the peace for Caroline County that they will faithfully, fairly and without partiality or prejudice value and assess in money the loss and damages to be suffered and incurred as well as benefits to be received by any person or persons interested in the property over, through or which the said street, lane or alley is to be opened, closed, extended, widened or improved; and they shall return the same in writing under their hand and seals with a certificate of their qualification before a justice of the peace, as hereinbefore provided, to the said Commissioners, which said valuation and assessment shall be ratified or rejected by the said Commissioners as in their judgment shall seem proper; and if any person shall feel aggrieved by the determination of the said Commissioners in ratifying or rejecting said award or return, or in the amount of compensation awarded, benefits assessed or in any matter relating to the same, he may appeal within sixty days of said ratification to the Circuit Court for Caroline County, and either party may be entitled to a trial by jury and the judgment of the said court shall be final among the parties to such appeal; provided, that the person taking such appeal shall within ten days apply to said Commissioners for the same in writing, and within twenty days thereof shall cause to be delivered to the clerk of the Circuit Court aforesaid a copy of the said award filed with the said Commissioners, together with a copy of the order of said Commissioners, ratifying or rejecting the same, and all other papers relating thereto; and the said corporation shall be liable for and tender the damages thus assessed and determined to the persons entitled, or if rejected to hold the same to his credit or for his use: and the said Commissioners shall have full power to assess and levy either generally on the whole assessable property of said town, or especially upon the property of persons so assessed to be benefited thereby, the whole or any part of the amount of damages and expenses that they shall ascertain will be incurred in locating, opening, extending, widening, straightening or closing up the whole or any part of any street, lane or alley in said town, and to collect the same in the manner hereinbefore provided for the collection of the general tax levy.

1906, ch. 87, sec. 28.

266. The expense and cost of paving, repairing or otherwise improving the sidewalks in said town incurred by said commissioners under their ordinances, may be charged and recovered by them in the name of the corporation from the owner or owners of the property fronting thereon in proportion to the amount expended in the immediate front of said property by suit or action at law against the owner or owners thereof, as other debts are collected, and the expense of such paving shall be a lien upon the property chargeable therewith.

1906, ch. 87, sec. 29.

267. The tenant for more than five years, for life, a mortgagee in possession as well as the holder in fee, their executors and administrators, shall be deemed and taken as an owner for the purpose of the last two sections.