

said Commissioners, which said valuation and assessment shall be ratified or rejected by the said Commissioners, as they in their judgment may deem 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 manner relating to the same, he may appeal within sixty days after said ratification to the Circuit Court for Caroline County, and either party shall be entitled to a trial by a jury, and the judgment of said court shall be final among the parties of such appeal; provided, that the person taking such appeal shall, within ten days, apply to said Commissioners for the same in writing, and in twenty days thereafter cause to be delivered to the clerk of the Circuit Court aforesaid a copy of said award filed with said Commissioners, together with a copy of the order of the said Commissioners ratifying or rejecting the same, and all other papers relating thereto, and the said corporation shall be liable for and tender any damages thus assessed and determined to the persons entitled, or if rejected, hold the same to his credit and 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 specially on 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 included in locating, opening, extending, widening, straightening, laying or closing up the whole or any part of any street, lane, alley, sewer or drain, in said town, and to collect the same in the manner hereinbefore provided for the collection of the general tax levy.

1906, ch. 284, sec. 28.

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

1906, ch. 284, sec. 29.

300. A tenant for more than five years, for life, and a mortgagee in possession, as well as the holder in fee, shall be deemed and taken as owner for the purpose of the two preceding sections.

1906, ch. 284, sec. 30.

301. All taxes, whether general or special, levied by said Commissioners upon any house or parcel of land within said town, which is not in the tenancy and occupation of the owner thereof, may be charged to the tenant or other occupant, who shall be liable to like process for the payment thereof; and the tenant or other occupant paying said taxes may charge the