trees, posts and other obstructions therefrom, and for laying out public squares, drains, watercourses; 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, drains and watercourses shall be determined and assessed by three disinterested persons, or a majority of them, residents of said town, appointed by the Commissioners of Preston, 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, drain or watercourse 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, drain or watercourse 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, drain, square 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, drain or watercourse 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 purpose; 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 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 receive benefits, and they shall within twenty days return to the Commissioners of Preston 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 owner thereof, together with a certificate of their qualifications, which may be ratified, or rejected or altered