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 to 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 occupants 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 received benefits, and they shall within twenty days return to the Commissioners of Willards 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 owner 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 Commissioners of Willards; provided that the said Commissioners of Willards shall give ten days' notice, at least, by posters stuck up in four public places in said town, or by ten days' notice, at least, in writing to each property owner so interested, of the time set for final action on return of said commission, and said Commissioners of Willards 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 Commissioners of Willards shall pay or tender to the person, his agent, guardian or representative the amount of damages so awarded; and if any one should feel aggrieved by the action of the Commissioners of Willards in any matter affected by their decision, he may appeal to the Circuit Court of Wicomico County by giving written notice within ten days from said decision filed with the Clerk of the Commissioners of Willards 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 appeal from judgments of justices of the peace; provided, nevertheless, that the Commissioners of Willards may decline to open, lay out, extend, widen, grade or straighten any street, alley or highway or any square, waterway 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 of law. On appeal the Court or jury may alter the award so returned, whether of damages or benefits, and award costs in