may be benefited by the proposed improvement. They shall take into consideration all the circumstances pertinent to their inquiry that may be brought to their knowledge or that may be open to their observation and among other things the benefits the owners of the property in front of which the proposed improvement is to be made have received from the sidewalk or gutters or both sidewalk and gutters previously laid on said street, lane, alley or thoroughfare, and they shall decide whether the owner of the property in front of which the proposed improvement is to be made should bear all the expenses of making the same or whether the owners of other real or leasehold property located on said street, lane, alley or thoroughfare, or in the near vicinity, shall contribute to said expense. The said adjusters shall make in writing and sign a return to the Mayor and Council of their proceedings and conclusion in the premises, and they shall therein give the name of each person who, in their judgment, ought to contribute to said expense, and they shall also state therein the proportion of the expense which each one shall pay, and they shall name the property on account of which the said contribution shall be paid. They shall go before a Justice of the Peace for Worcester County and make oath that they have fairly and justly performed the duties of adjusters, without fear or favor, partiality or prejudice, and that the matters set forth in their return are true as therein set forth; they shall sign their names to the return and the Justice shall append a proper certificate thereto. After the return is made the town clerk, under the direction of the Mayor and Council, shall prepare a notice of the proceedings, to be given to all persons named in the return of the adjusters, wherein it shall be stated that being about to have certain sidewalks or gutters, or both, paved or repaved, or, that being about to have certain sidewalks or gutters or both sidewalks and gutters raised or lowered to the grade therein to be specified and paved or repaved, on a designated street, lane, allev or thoroughfare of Pocomoke City, the Mayor and Council had appointed three adjusters to examine and make return, stating by whom the expense of said improvement should be paid, and that the adjusters had made return that (here the name of the person mentioned in said return as bound to pay the expenses, with the proportion of the expense to be borne by each). The notice shall appoint a day for the persons notified to appear and show cause, if any they have, why they should not be assessed with the proportion of the expense named by the adjusters, not less than ten days nor more than thirty days from the date of the notice. The notice shall be delivered to a policeman, to be served by him upon such of the persons entitled to notice as reside in Worcester County. The notices may be served on such of the parties entitled to notice as reside outside of the said county, or non-residents of this State, by any person whose service can be obtained to serve the said notice personally. In such case the person making the service shall appear before a Notary Public and make oath to the facts of personal service, and the Notary Public shall append a proper certificate and authenticate the same by his signature and his official seal. In any case notice may be given to all persons, non-residents