closed, extended, widened, straightened or improved, with each separate lot or parcel of ground deemed to have sustained damages or received benefits, and they shall, within ten days, return to the mayor and council such map, together with the amounts of damages awarded to such owners 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 qualification, which may be ratified or rejected, or altered and amended. in whole or in part, by said mayor and council; provided, that the mayor and council shall give ten days' notice at least by publication in one of the county papers published in Salisbury, 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 examiners, and said mayor and council 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 mayor and council 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 decision of the mayor and council in any matter affected by their decision, he may appeal to the circuit court for Wicomico county, by giving written notice within twenty days from said decision, filed with the clerk of the council, 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 the appeal as in cases of appeal from judgments of justices of the peace; provided, nevertheless, that the mayor and council may decline to open, lay out, extend, widen, grade or straighten any street, alley or highway, or any square, water-way 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 at law. On appeal, the court or jury may alter the award so returned, whether of damages or benefits, and award costs in its discretion.