

CHAP. 149. sioners as in their judgment may seem proper; and if any
 Appeal may person shall feel aggrieved by the determination of the said
 be taken. commissioners in ratifying or rejecting said award or return,
 or in the amount of compensation awarded, benefits assessed,
 or in any matter relating to the same, he may appeal within
 sixty days after said ratification or rejection, to the Circuit
 Court for Caroline County, and either party may be entitled
 to a trial by jury, and the judgment of the said Court shall
 be final among the parties to such appeal; provided, that
 the person taking such appeal shall within ten days apply
 to said commissioners for the same in writing, and within
 twenty days thereof 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 said com-
 missioners ratifying or rejecting the same, and all other papers
 relating thereto, and the said corporation shall be liable for and
 tender the damages thus assessed and determine to the persons
 entitled, or if rejected, to 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 especially 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 incurred in locating, opening, extending, widening,
 straightening or closing up the whole or part of any street,
 lane or alley in said town, and to collect the same in the
 manner hereinbefore provided for the collection of the general
 tax levy.

How costs and expenses may be charged. SEC. 27. *And be it enacted*, That the expenses and costs of
 paving, repairing or otherwise improving the sidewalks in said
 town, incurred by the said commissioners under their ordi-
 nances, 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 imme-
 diate front of 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.

Who may be deemed owner. SEC. 28. *And be it enacted*, That a tenant for more than five
 years for life, and a mortgage in possession, as well as the
 holder in fee, shall be deemed and taken as owner for the pur-
 poses of the two preceding sections.

Tax to be levied. SEC. 29. *And be it enacted*, That the said commissioners
 shall have the power to levy, with the consent of the majority
 of said taxpayers, writing in an amount more than thirty cents
 on the one hundred dollars, as the necessity may arise.