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 received 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 and amended in whole or in part, by said Commissioners of Preston; provided that the Commissioners of Preston shall give at least ten days' notice by publication in one of the newspapers published in said County and at least ten days' notice mailed to the last known post office address of the owner or owners of said property so interested, of the time set for final action on the return of said assessors, and said Commissioners of Preston 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 Preston shall pay or tender to the person, his agent. guardian or representative the amount of damages so awarded: and if anyone shall feel aggrieved by the decision of the Commissioners of Preston, in any matter affected by their decision.