making if new streets or alleys, or by altering, straightening, widening, grading, improving or closing up, in whole or in part, any existing street or alley, or laying out public squares, drains, water-courses or sewers shall be determined by three disinterested persons, residents of said town, appointed by the Commissioners of Leonardtown, who shall take an oath before some Justice of the Peace that they will fairly, without partiality or prejudice, value and assess the loss and damages to be suffered and incurred by any person interested, also to estimate the benefits that may accrue therefrom to each interested person. shall locate boundaries and prepare an explanatory map giving description of street or alley opened, closed, extended, widened, straightened or improved or public square drain or sewer located and established, with each separate lot or parcel of ground deemed to have sustained damages or received benefits, and they shall within thirty days, return to the Commissioners such maps, together with the amount of damages awarded such owner or occupant, and the amount of benefits assessed to any lot or the owner thereof, together with a certificate of their qualification, which may be ratified or rejected, or altered or amended, in whole or in part, by the Commissioners of Leonardtown. said Commissioners shall pay or tender, to the person, his agent, guardian or representative, the amount of damages so awarded by them, and if any one should feel aggrieved by the decision of the Commissioners, who is in any manner affected by their decision, he may appeal to the Circuit Court for St. Mary's County, by giving written notice within twenty days from said decision, filed with the Treasurer of said Commissioners, of his desire to appeal; and on the filing of said notice the Commissioners shall cause to be delivered the papers connected therewith to the clerk of said court, and the same proceedings shall be had on the the appeal as in cases of appeal from judgments of justices of the peace; provided, nevertheless, that "The Commissioners of Leonardtown" may decline to open, lay out, extend, widen, grade or straighten any street, alley, or highway or improve or construct any public square, drain or sewer, notwithstanding the decision of the court; but, in case of refusal, to do so, they shall be liable for all costs incurred, and shall pay the same. On appeal the court or jury may alter the award so returned, whether the damages or benefits, and award costs in its discretion and benefits assessed by virtue of the above provision 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 return made to "The Commissioners of Leonardtown"