

to make by-laws and regulations not inconsistent with the constitution and laws of the State.

113. Whenever said commissioners shall by ordinance direct any street, alley or sidewalk within the limits of said town to be opened, widened, narrowed, piked, paved, repaired, extended, stopped up or discontinued in whole or in part, they shall upon a certain day to be named in said ordinance and within three days inclusive of the day of meeting proceed to ascertain what amount of value in damages will be caused thereby and what amount the contemplated improvement will cost, and they shall have power to provide for the payment of the damages and costs aforesaid by levying and assessing the same generally upon the whole of the assessable property of said town or specially upon the assessable value of the property benefited thereby, or in their discretion partly upon the property benefited and balance upon the whole of the assessable property of said town, and the said commissioners shall have the power to ascertain and determine what amount of benefits will thereby accrue to any lot or parcel of ground adjacent to said street, alley or sidewalk or the owner thereof, and which said lot or parcel of ground or the owner thereof ought to pay, and they shall on the day fixed by said ordinance and within three days inclusive of said meeting, so ascertain and determine, and their decision in writing shall be filed with the secretary and shall be by him recorded in a book kept for that purpose, and any proprietor who may feel himself aggrieved by such action of the commissioners shall be entitled to an appeal at any time within thirty days after the decision of the commissioners shall be filed as aforesaid to the Circuit Court for Harford County, and such appeal shall be heard and determined as appeals from justices of the peace are now heard, and all benefits so assessed against any lot or parcel of ground or to the owner or occupant thereof shall be a lien against said lot or parcel of ground from the time said commissioners shall finally order the work contemplated to be begun, and it shall be the duty of said commissioners to certify under the seal of the corporation to the tax collector the amount of benefits so assessed, who shall forthwith enter the same on his books against the property so assessed, and the said tax collector of said town shall collect such benefits as other town taxes are collected; provided that no property shall be sold for the payment of benefits until after the expiration of six months