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 descriptions 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 Mayor and Council such maps, together with the amount of damages awarded to such owner or occupants and the amounts 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 Mayor and Council; provided that the Mayor and Council shall give ten days' notice, at least, by publication in one of the newspapers published in said city, 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 examiner; 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 deem 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, or guardian or representative the amount of damage 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 Somerset 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 said notice it shall be the duty of the said Clerk to deliver the papers connected therewith to the Clerk of the said Court, and the same proceedings shall be had on appeal as in the case 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, waterway or drain notwithstanding the decision of said court; but in case of refusal so to do they shall be liable for costs incurred, and shall pay the same. All benefits assessed by virtue of the above provisions shall be a lien 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