

up, in whole or in part, the Mayor shall give at least ten days' public notice by putting up printed or written posters in two or more of the public places of said town, or published in one newspaper of Washington County for three weeks, of their purpose to lay out, extend, widen, straighten, or close up the street, highway, promenade, lane, alley, square, drain or watercourse so directed to be laid out, opened, extended, widened, straightened, or closed up and of the day, hour and place of their meeting for said purpose; and the said Mayor and Commissioners or a majority of the board shall meet at the time and place mentioned in the notice given by the Mayor and proceed to exercise the powers and perform the duties, and 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 claim ought to be compensated over and above the amount in value or benefit which will thereby accrue to such owner or occupant, and ascertain what amount or benefit will thereby accrue to any lot or parcel of ground within or adjacent thereto or to the owner or occupant thereof, and which said lot or parcel of ground, or the owner or occupant ought to pay, and have the decision recorded by the clerk of the board in the minutes of the corporation.

328-S. Any person or corporation or association to whom any damages have been awarded, or against whom any benefits have been assessed, who shall feel aggrieved by said decision, shall have the right of appeal to the Circuit Court for Washington County within ten days after the decision has been made.

All benefits assessed against any lot or parcel of ground or the owner or occupant thereof shall be a lien against said lot or parcel of ground from the time the Mayor and Commissioners shall finally order the opening, widening, extending, straightening or closing up of any street, highway, promenade, lane, alley, square, drain or watercourse, as the case may be; and it shall be the duty of the clerk of the corporation of Pen Mar, immediately upon the passage of such order by the Mayor and Commissioners, to notify the Commissioner of Taxes of the amount of benefits so assessed against any lot or parcel of ground, and the Commissioner of Taxes shall forthwith enter the same on his books against the property so assessed. The Commissioner of Taxes shall collect such benefits as other taxes are collected; provided, that no prop-