amount of damages awarded to such owner or occupants and the amount of benefits assessed to any lot or parcel of ground, or 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 Willards; provided that the said Commissioners of Willards shall give ten days' notice, at least, by posters stuck up in four public places in said town, 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 commission, and said Commissioners of Willards 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 Willards shall pay or tender to the person, his agent, guardian or representative the amount of damages so awarded; and if any one should feel aggrieved by the action of the Commissioners of Willards in any matter affected by their decision, he may appeal to the Circuit Court of Wicomico County by giving written notice within ten days from said decision filed with the Clerk of the Commissioners of Willards of his desire to appeal; and on the filing of the said notice it shall be the duty of the said Clerk to deliver the papers connected therewith to the Clerk of 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 Commissioners of Willards 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 all costs incurred, and All benefits assessed by virtue of the shall pay the same. above provisions 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 aforesaid return, and shall be collected as taxes are collected, or may be collected by action of law. On appeal the Court or jury may alter the award so returned, whether of damages or benefits, and award costs in its discre-On final ratification of any report of a commission appointed under the provisions of this section, the Clerk of the Commissioners of Willards shall at once record in a book kept for that purpose the said return, plat and all proceedings connected therewith. And if for any reason the person to whom damages are awarded refuse to receive the damages