

which he may be elected or appointed, shall take and subscribe to the following oath or affirmation: "I do hereby swear (or affirm) that I will well and faithfully discharge the duties of — in accordance with the best of my ability and understanding"; and a copy of said oath or affirmation shall be inserted in the minutes of the corporation board by the clerk.

P. L. L., 1888, Art. 22, sec. 380. 1888, ch. 313.

782. All property within the limits of Smithsburg, or that may have a *situs* there by reason of a residence of the owner therein, except as herein-after provided, shall be taxed for municipal purposes, and the assessment for town purposes shall be the same as that for State and county purposes; and in case any real estate assessed for State and county purposes be divided by the town boundaries, the burgess and commissioners shall place a fair valuation upon that part contained within the town limits and make a just apportionment of said assessment; should any property liable to be taxed for town purposes be omitted in the county assessment, the burgess and commissioners shall have power to include said property in the town assessment and impose a just valuation thereon.

P. L. L., 1888, Art. 22, sec. 381. 1888, ch. 313.

783. The burgess and commissioners shall annually levy on the assessable property of the town all needful taxes, which shall be legally due and collectible five months after such levy has been made; such taxes, when levied, shall be a lien upon property, as now provided by law, and shall be collected as State and county taxes are collected, unless the burgess and commissioners shall adopt some other mode by ordinance for the collection of the same.

P. L. L., 1888, Art. 22, sec. 382. 1888, ch. 313.

784. For the purpose of defraying the cost and expense of laying out or improving the streets, highways, squares, alleys, drains and water-courses of said town, or for the furnishing of a supply of water for drinking and other purposes for the use of the people of said town of Smithsburg, the burgess and commissioners are empowered to borrow an amount of money, not to exceed thirty-five hundred dollars, on the faith and credit of the town, as hereinafter provided. The burgess shall give a bond, good and sufficient, to be approved by the commissioners, for an amount double the amount of money borrowed.

P. L. L., 1888, Art. 22, sec. 383. 1888, ch. 313.

785. The burgess and commissioners are hereby authorized to issue bonds, with coupons, in such denominations as they may determine; said bonds are to be signed by the burgess and attested by the clerk of the board, with the seal of the town attached, and to be registered in a book to be kept by said clerk, and to bear interest at a rate not greater than five per centum per annum; the interest on said bonds to be paid semi-annually until the principal is paid; said bonds are to be sold by the