

1884, ch. 58.

193. Every officer of the town, except the judges and clerks of election and policemen, before entering upon the discharge of the duties of the office to which he may be elected or appointed, shall take and subscribe the following oath or affirmation before the clerk of the circuit court for Washington county, or one of his sworn deputies: "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," which said oath shall be filed with the clerk of the mayor and council. If any person elected or appointed to any office shall fail to take the oath or affirmation required, within ten days from the date of his election or appointment, the office shall be declared vacant.

Ibid.

194. All property within the limits of Hagerstown, or that may have a situs there by reason of a residence of the owner therein, except as hereinafter 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 mayor and council shall place a fair valuation upon that 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 mayor and council shall have power to include said property in the town assessment and impose a just valuation thereon; provided, however, that the real estate and improvements thereon, situated within the limits of the former boundaries of the town, as laid down on map and survey and accompanying description as recorded in liber number seventy-three, folios four hundred and seventy-seven and four hundred and seventy-eight of the land records of Washington county; and the extended limits of the town, as fixed by section 154, shall not be assessed and taxed for municipal purposes until a street shall be laid out and opened through the same; but when a street shall be laid out and opened through said real estate, the land abutting on said street, and improvements thereon, to a distance of two hundred and forty feet back from the line of said street, shall be assessed and taxed for