

policeman in the discharge of his duty shall be liable, upon conviction, to punishment in the same manner and to the same extent as if he had resisted a constable of Washington county; and any policeman so appointed who shall be guilty of official misconduct, shall be proceeded against by presentment and indictment in the circuit court for Washington county, and if found guilty, shall be fined or imprisoned, or both, in the discretion of the court.

1888, ch. 313.

379. Every officer of the town, except the burgess, judge and clerk of election and policeman, before entering upon the duties of his office to 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.

Ibid.

380. 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 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 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.

Ibid.

381. 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