

Taxation of  
property.

12. All property within the taxable limits of Sharpsburg, or that may have a situs there, by reason of the owner's residence therein, shall be taxed for municipal purposes, except such property as is exempt from taxation under the Laws of Maryland, and the assessment for town purposes shall be the same as that for State and county purposes, and the rate of taxation shall not exceed fifty cents on every one hundred dollars, worth of assessed property; the burgess and commissioners may appoint a collector to collect the said taxes levied by them, and the collector shall have power to distrain therefor, as the collector of county taxes. He shall keep an account of all money collected by him and pay the same over to the treasurer of the corporation, who shall pay out the same only upon the order of the burgess and commissioners, and shall make, under oath, quarterly reports to the burgess and commissioners at their first regular meetings in October, January, April and July, or whenever the burgess and commissioners shall demand an exhibit of his receipts and disbursements; the Tax Collector and Treasurer shall give bond to the burgess and commissioners, to be approved by them, for the faithful discharge of their duties in a penalty double the amount of the tax levy, and shall receive such compensation for their services as the burgess and commissioners may deem proper, to be fixed at the date of their appointment, and they shall receive no other fee or compensation. All money in the hands of the retiring Treasurer shall be paid to his successor, and the retiring collector shall collect the taxes due for the year of his appointment and pay the same to the Treasurer. Any Treasurer or Tax Collector violating any of the provisions of this section shall be liable to indictment in the Circuit Court for Washington county, and upon conviction be fined or imprisoned, or both, in the discretion of the court.

Passage of  
ordinances.

15. Every ordinance shall require at least a majority vote of the commissioners for its passage, and shall be sent to the burgess for his approval, and he shall return the same to the next regular meeting with his approval or disapproval. Should he approve the same it shall forthwith become effective; should he disapprove it, it shall not become a law unless it be passed at the first regular meeting thereafter by a vote of four-fifths of the commissioners.

Powers of  
justices of  
the peace.

21. Any justice of the peace having his office in the town of Sharpsburg may hear and determine all cases arising under the ordinances of the corporation, and upon conviction of the offender shall impose the fine prescribed by the ordinance vio-