

328-I. The Mayor and Commissioners shall have power to enter into arrangements with the County Commissioners of Washington County if a county road runs therein, in all matters relative to the grading, paving and repairing of the parts of the respective roads lying within the corporate limits of the town, or with State Roads Commission if they deem it advisable to do so.

The Mayor and Commissioners shall have the right to condemn the parts of all public highways lying within the limits of the town, for public use, and to open, widen, straighten, or close up the same, in whole or in part; provided, free access is allowed to all public roads running to the limits of the town through the highways of the town.

328-J. Every officer of the town, except the Mayor, judge and clerk of election and policeman, bailiff or constable, 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.

328-K. The Mayor 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 Mayor and Commissioners shall adopt some other mode by ordinance for the collection of the same.

328-L. All property within the limits of Pen Mar, or that may be a situs there by reason of a residence of the owner therein, except as hereinafter provided, shall be taxed for municipal purposes, shall be assessed the same as that for State and county purposes be divided by the town boundaries, the Mayor 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 Mayor and Commissioners shall have power to include property in the town assessment and impose a just valuation thereon.