

216. All State and County taxes on real estate shall be liens on the real estate in respect of which they are levied from the date they become payable; provided that where two or more parcels of land are owned by and assessed to the same person or persons, one or more parcels may be sold for taxes upon all or any thereof; and from the date of the filing of the petition for the ratification of such sale by the court the taxes upon all of such parcels, for non-payment of which one or more of said parcels may be sold, shall be liens upon all the land so sold.

217. All State and County taxes on personal property shall be liens on the aggregate collection of personalty upon which they are assessed from the time the same are payable, and collection and enforcement thereof may be made and had by the method and in the manner as set forth in Section 207.

218. The intention of this Act is to facilitate and expedite the collection of taxes in Queen Anne's County, and thereby generally promote the business of the County Commissioners' office in said county, and for that purpose all the provisions of this Act shall be liberally construed and all powers heretofore belonging to the collectors of taxes in said county and so far as the same will facilitate the Treasurer of said county in the discharge of his duties hereunder, shall be possessed by and are hereby given to said Treasurer; but he shall not by implication be held to possess any of the powers of such collectors as might tend to delay him in the discharge of his duties, or render the purpose of this Act more difficult.

SEC. 2. *And be it further enacted,* That should any section or part of a section of this Act be held to be invalid for any reason, such holding shall not be construed as affecting the validity of any remaining section or part of a section of this Act, it being the legislative intent that the remainder of this Act shall stand, notwithstanding the invalidity of such section or part of a section.

SEC. 3. *And be it further enacted,* That all laws or parts of laws inconsistent with the provisions of this Act, be and they are hereby repealed to the extent of such inconsistency.

SEC. 4. *And be it further enacted,* That this Act is hereby declared to be an emergency law and necessary for