

County Commissioners may adopt rules for hearing such charges but such Treasurer shall have the right of appeal to the Circuit Court of Kent County if said charges are sustained by the County Commissioners.

156V. The County Commissioners of Kent County shall equip and furnish a suitable office for the use and conduct of the business pertaining to the duties of said Treasurer, and shall allow him all necessary office expenses, postage and stationery, incident to the collection of taxes hereinbefore provided for, provided he shall first obtain an order therefor from said County Commissioners.

The Treasurer shall devote his full time to the performance of the duties of Treasurer as hereinbefore provided for, and shall keep said office open for the transaction of business from nine o'clock A. M. continuously until four o'clock P. M. each week day except Sundays and legal holidays, and on Saturdays the office shall be open from nine o'clock A. M. until twelve o'clock noon.

156W. The checks drawn by any County Treasurer shall be countersigned by the President of the Board of County Commissioners, but if the President of the Board of County Commissioners shall be absent from any meeting of said Board then said checks shall be countersigned by the member of the said Board who is acting as President of said meeting; and all checks so countersigned shall be conclusive as to the bank on which it is drawn and paying same, that a proper warrant has been issued therefor.

156X. 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.

156Y. 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 156M.

156Z. The intention of this sub-title is to facilitate and expedite the collection of taxes in Kent County, and thereby