

*located; provided, that if a delinquent taxpayer is assessed with more than one lot in towns and sub-divisions in said County, as aforesaid, only such number of lots shall be sold as may be necessary to discharge all taxes in arrears, interest, charges, expenses and costs, with which such taxpayer may be charged.*

*218. All notices and advertisements required by this Act shall be published in one newspaper of general circulation in said County selected by the County Treasurer.*

*218A. It shall be the duty of the County Treasurer to collect all State and County taxes overdue and in arrears during his term of office, and whenever the term of office of the County Treasurer shall expire before he shall have collected all said taxes, it shall be the duty of his successor to proceed at the time and in the manner hereinbefore provided by advertisement and sale, to complete the collection of all such taxes.*

*218B. In case of a vacancy by death, resignation, refusal to serve, or failure to qualify, or give bond, or by disqualification, or removal from the County of any Treasurer appointed or elected under this Article, the County Commissioners shall appoint a person to be County Treasurer for the remainder of the official term. All books, papers, documents and accounts belonging to the office of County Treasurer are the property of Queen Anne's County, and at all times subject to examination by said County Commissioners or any of them.*

*218C. The County Commissioners of Queen Anne's 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 expenses, postage and stationery, incident to the collection of the taxes hereinbefore provided for, provided he shall first obtain an order therefor from said County Commissioners.*

*218D. All the checks drawn by any County Treasurer shall be countersigned by the President or Vice President of the County Commissioners, 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.*

*218E. 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.*

*218F. 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 methods and in the manner as set forth in Sections 214 and 215.*

*218G. The intention of this sub-title is to facilitate and expedite the collection of taxes in Queen Anne's County, and thereby generally*