

When land or personal property is in the hands of a trustee or trustees, or executor, for sale or otherwise, whether by virtue of a decree of court, under a deed of trust or under the provisions of a will, and the taxes thereon are in arrears under the provisions of this Act, the [said Treasurer] FINANCE OFFICER may enforce the payment of [such] THE taxes in the same manner as if [such] THE land and personal property were not in the hands of a trustee, trustees or executors.

105.

The [Treasurer] FINANCE OFFICER shall issue, whenever requested, a certified statement over his signature of all taxes assessed, unpaid, and not barred by limitations and [said] THE certificate shall be a bar to the collection or recovery from any purchaser of real estate after the issue of [said] THE certificate of any tax or assessment omitted therefrom and which may be a lien upon the real estate mentioned therein [but said]. THE certificate shall not affect the liability therefor of the person who owned the real estate at the time [such] THE tax was levied or at any time after [such] THE levy, and before the issue of [said] THE certificate; and [said Treasurer] THE FINANCE OFFICER shall be responsible to [said] THE county for any loss of taxes that may arise from error in [said] THE certificate.

[108A.

The County Commissioners shall appoint a Deputy Treasurer, with such powers and duties, and at such compensation, as may be determined by the County Commissioners from time to time. In the absence or incapacity of the Treasurer, the Deputy Treasurer, for the period of the absence or incapacity shall assume and discharge all the powers, duties, and functions of the Treasurer including the authority to countersign checks of the County Commissioners.]

[109.

The said Treasurer shall be subject to removal from office at all times by the judges of the Circuit Court for Talbot County upon conviction for wilful neglect of duty, misdemeanors, or malfeasance in office, and said conviction shall be upon presentment by the grand jury of Talbot County.]

[110.

The County Commissioners shall appoint and furnish the Treasurer an office in the Court House for the transaction of his official business, and shall regulate the hours said office shall be open for that purpose.]

111.