

be deemed to be, the investigation, inquiry and hearing of the Commission; provided, that each and all decisions of a Commissioner shall not become effective until approved by the Commission itself. The determination of any matter brought before the Commission shall be evidenced by a judgment or order duly signed by at least two of its members and filed with its Secretary. A copy thereof, duly certified by said Secretary, under the seal of the State Tax Commission, shall be evidence in any cause or proceeding in any court of this State.

256. Where taxpayer is notified by S. T. C. of proposed assessment and fails to protest or take appeal, he may not attack assessment in suit by city for taxes. Notice reasonable. Whether personal property is used entirely or chiefly in connection with manufacturing under act 1918, ch. 82, is question of fact. Appeal from S. T. C. on questions of law only. *Carroll County v. Shriver Co.*, 146 Md. 412, distinguished. *Schluderberg, etc. v. Baltimore*, 151 Md. 609.

1929, ch. 226, sec. 163.

163. The Commission shall have power to provide for a system of hearings on petitions of appeal filed with it adopting such reasonable rules of procedure relating to taking testimony and argument thereon as it shall deem proper. It shall adopt such regulations regarding notices of assessments made by it and hearings thereon as it may deem proper.

1929, ch. 226, sec. 164.

164. The Attorney General shall be the legal adviser and representative of the Commission and shall deliver opinions to said Commission on the request of a majority of said Commission, or of the Chairman thereof.

1929, ch. 226, sec. 165.

165. The Commission, or any member thereof, or the Secretary, shall have power to issue summons for witnesses to appear before said Commission, the same to be served by the sheriff or his deputy of the jurisdiction where the person to be summoned is found, or may be served by any employee of said Commission. If a person summoned to attend before the Commission or a Commissioner fails to obey the command, without reasonable cause, or if a person in attendance before the Commission or a Commissioner shall, without reasonable cause, refuse to be sworn or examined, or answer a question, or produce a book or paper when ordered to do so pursuant to summons, the Commission or Commissioner may apply to any Judge of the Supreme Bench of Baltimore City or of the Circuit Court of any county, upon proof by affidavit of the fact, for a rule or order returnable within not less than two nor more than five days, directing such person to show cause before the Judge who made the order, or any other Judge of the same Circuit, why he should not be adjudged guilty as of a contempt and punished as contempts are punishable by courts of record. Upon the return of such an order, the judge, before whom the matter shall come on for hearing, shall examine under oath such person, with full opportunity to such person to be heard in his own defense. If the judge shall determine that such person has no reasonable cause or legal excuse to refuse to be

See important footnote on first page of this article.