

examined or to answer a legal and pertinent question, or to produce a book or paper which he was summoned to produce, the judge shall order such person to comply therewith and upon his failure so to do, he shall be adjudged in contempt of court and punished as contempts are punishable, with the right of appeal as provided in contempt cases.

See sec. 41.

1929, ch. 226, sec. 166.

166. The jurisdiction, supervision, powers and duties of the State Tax Commission herein created and established shall extend under this Article:

(1) To assess all persons or properties by this Article are to be assessed by it, and to perform all duties imposed upon it by this Article.

(2) To supervise the administration of the assessment and tax laws of Maryland, and of each county or city thereof.

(3) To supervise the performance of the duties imposed by law, or by the Commission, upon the Supervisors of Assessments appointed for the various counties and Baltimore City, and in pursuance thereof said Commission is authorized and directed to officially designate one of its employees as "Chief Supervisor of Assessments," whose duty it shall be, under the control of the State Tax Commission, to supervise the performance of the duties of the various supervisors of assessments and supervise the performance of the duties of various assessors appointed by the County Commissioners of this State.

(4) To supervise the assessment of all property in the counties and cities of this State to the end that all taxable property shall be entered upon the assessment rolls and equalized between persons, firms and corporations, so that all persons, firms and corporations shall be assessed alike for like kinds of property.

(5) To establish forms of reports and notices of assessment by Assessors and by the County Commissioners and the Appeal Tax Court of Baltimore City as well as schedules to and notices from the State Tax Commission, as well as forms of assessment and collection books and forms of financial and statistical reports of County Commissioners and the Appeal Tax Court of Baltimore City to the State Tax Commission. The State Commission is empowered to require all local officials to use the forms prescribed by the State Tax Commission, and shall have power to examine the assessment and collection books of local governing bodies, assessing officials and tax collectors.

(6) To provide, subject to the approval of the Comptroller of the Treasury, for a uniform system of accounts to be used by all collectors of State taxes.

(7) To formulate, whenever the Commission shall deem it¹ practicable, standards or units for the assessment of various kinds of property, and to issue instructions to local supervisors of assessments in regard thereto and to require the use thereof. To confer with County Commissioners and the

¹ Evidently a typographical error in act.