

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 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. 1931, ch. 494. 1935, ch. 468.

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 which 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 Com-