

pliances and incidentals, to be paid for out of the funds appropriated for expenses by the General Assembly. The offices of said Commission shall be open for business during the hours of 9 o'clock A. M. and 4 o'clock P. M. on each secular day of the week (other than legal holidays), except Saturday, when they shall be open between the hours of 9 o'clock A. M. and 12 o'clock Noon, and one or more responsible persons, to be designated by the Commission or the Secretary under the direction of the Commission, shall be on duty at all such times in immediate charge thereof.

1929, ch. 226, sec. 162.

**171.** A majority of the Commission shall constitute a quorum for the transaction of any business, for the performance of any duty or for the exercise of any power of the Commission, and it may hold meetings at any time and place within this State. Any investigation, inquiry or hearing which the Commission has power to undertake or hold, may be undertaken or held by or before any one of said Commissioners, upon condition, however, that said Commissioner shall have been first authorized by the Commission to undertake or hold such investigation, inquiry or hearing, and all investigations, inquiries or hearings of or by a Commissioner shall be, and 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.

An. Code, 1924, sec. 256. 1912, sec. 242. 1914, ch. 841, sec. 241. 1929, ch. 226, sec. 163.

**172.** 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.

**173.** 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.

**174.** 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 reason-