

able 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. 39.

An. Code, 1924, sec. 249. 1912, sec. 235. 1914, ch. 841, sec. 234. 1929, ch. 226, sec. 166. 1931, ch. 494. 1935, ch. 468. 1937, ch. 488.

175. 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 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 Tax 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.