

of assessment, hearings and appeals as it may deem proper. The Commission, or any member of the Commission, shall have the power to compel the attendance of witnesses, who shall be notified through the respective sheriffs' offices, or by any appointee of the State Tax Commission, and said Commission or any member may require the production of books and papers before it or him, and may examine witnesses or cause witnesses to be examined under oath, which any of its members may administer, and in case of the failure of any person or corporation to obey any order of the said Commission, he, she or it shall be held liable to be punished as for contempt of said Commission, as hereinafter provided. The Commission may, by order, as occasion shall require, refer to one of its members the duty of taking testimony in any matter pending before it and reporting thereon to the Commission, but no determination shall be made therein except by majority vote. The Commission may, for sufficient reason, meet in any part of the State, in which case mileage and other reasonable expenses shall be allowed.

242 The determination of any matter brought before said Commission shall be evidenced by a judgment duly signed by at least two of its members and filed with its secretary; copies thereof duly certified by said secretary and sealed with the seal of the State Tax Commission shall be evidence in any cause or proceedings. When the said Commission shall be satisfied that any person, officer or corporation has failed to comply with its said judgment or order, although fully apprised thereof, it shall have full power upon procedure and rules adopted by it to attach such delinquent for contempt and to punish accordingly as courts of record have power to punish for contempt.

243. In case any section or any provision of this Act shall be questioned in any court and shall be held unconstitutional or invalid, the same shall not be held to affect any other section or provision of this Act. All Acts and parts of Acts inconsistent herewith shall be and the same are hereby repealed, but said repeals shall not revive any laws heretofore repealed nor affect any pending suits or proceedings as to the valuation and assessment of property.

244. On all appeals to the State Tax Commission herein provided all the provisions of the Act of 1908, Chapter 167, relating to appeals to the Baltimore City Court, and of the Act of 1910, Chapter 430, relating to appeals to the Circuit Courts in the several Counties of the State, shall continue in force so far as the same are applicable and not inconsistent with the