

person to show cause before the Judge who made the order, or any other judge of the same *Bench or 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.

State Department of Assessments and Taxation

231A. The State Department of Assessments and Taxation is hereby created with the powers and duties in this Article specified.

231B. (a) The head of the State Department of Assessments and Taxation shall be the director, who shall be appointed by the Governor and shall hold office thereafter under the provisions of Article 64A of this Code, title "Merit System", provided, however, that no Director shall hold office after attaining seventy years of age.

(b) The Director shall be a person with executive ability and with experience and training in the field of taxation. He shall be charged with the duty of administering and enforcing the provisions of this Article and of any other laws now in force or which may hereafter be passed, the administration or enforcement of which is committed to the Department, and shall also exercise and perform such other rights, powers, duties, obligations and functions as may now or hereafter be conferred upon him or the State Department of Assessments and Taxation.

(c) The Director shall have such assistants, employees, clerical staff and professional consultants as may be provided for in the budget.

[State Tax Commission]

232. The jurisdiction, supervision, powers and duties of the **[State Tax Commission]** Department herein created **[and established]**, and the Director thereof, 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. As part of its supervision of such laws, the **[State Tax Commission]** Department shall print or otherwise duplicate suitable instructions and directions which are to be distributed to the several boards of county commissioners, all assessing officers and others having any duties in relation to assessments, such instructions and directions to cover generally the duties to be performed and the procedures to be followed in the making and recording of assessments.