

party to proceedings before the Court, the Court shall issue subpoenas to compel the attendance of witnesses and compel the production of pertinent testimony, documents, accounts or other records at hearings before the Court and at depositions to be taken by such party. Any such party shall have the right to take depositions within or without the State of Maryland as provided by law. If a person summoned to attend before the Court fails to obey the command, without reasonable cause, or if a person in attendance before the Court 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 Court may, and, upon request of any party to proceedings before the Court, shall 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 [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.

243.

All assessors appointed under the provisions of this article, by whatever designation known, shall take and subscribe to the oath provided for in the Constitution before the clerk of the circuit [or superior] court, or one of his deputies, of the county [or city] in which they reside or in a jurisdiction designated by the Director of the Department of Assessments and Taxation.

277.

(a) (1) A tax is hereby imposed upon every instrument of writing conveying title to real or personal property, or creating liens or encumbrances upon real or personal property, offered for record and recorded in this State with the clerks of the circuit courts of the respective counties, [or the clerk of the Superior Court of Baltimore City,] and on instruments of writing described in subsections (s) and (t) hereof filed with the State Department of Assessments and Taxation, except for liens or encumbrances upon vehicles