

part of the acknowledgement, or be contained in a separate affidavit accompanying the instrument, signed under the penalties of perjury by a party to the instrument or the agent of the party.

304.

(c) For the purpose of ascertaining the correctness of any return or for the purpose of making an estimate of the taxable income of any taxpayer, the Comptroller or his authorized agent or representative shall have the power to examine any books, papers, records or memoranda, bearing upon the matters required to be included in the returns, and may require the attendance of the taxpayer or any other person having knowledge in the premises, and, in furtherance hereof, may sign subpoenas, administer oaths and affirmations, examine witnesses, receive evidence, take testimony and require proof material for his information of such person or persons. In case of disobedience of any subpoena or the contumacy of any witness appearing before the Comptroller or his duly authorized agent or representative, the Comptroller may apply to the circuit court of any of the counties [or to Baltimore City Court] for an order. Such court may thereupon issue an order requiring the person or persons subpoenaed to obey such subpoena, or to give evidence, or to produce any books, papers, records or memoranda bearing upon the matters required to be included in a return required under this subtitle. Any failure to obey such order of the court may be punished by such court as a contempt thereof.

313A.

(c) The taxes and fees referred to in subsections (a) and (b) of this section, and all increases, interests and penalties thereon, shall be a lien upon the property of the real estate investment trust from and after the time when notice has been given that such tax has become due and payable as provided herein. Notice of such liens shall be filed by the Comptroller with the clerk of the circuit court of the county in which said property is located[, or if located in Baltimore City, with the clerk of the Superior Court of Baltimore City]. Each clerk of court shall accurately and promptly record and index all such notices of lien filed with him by the Comptroller by entering such lien in the judgment docket of the court, stating the name of the delinquent real estate investment trust, the amount of the lien and the date thereof. The lien provided for in this section shall have the full force and effect of a lien of judgment. Unless another date is specified by law, the lien arising at the date of nonpayment as in this section specified and provided for, shall continue with the same force and effect as a judgment lien. In the event that the real estate investment trust holds no property within this State, or in the event the Comptroller of the treasury shall