

the Comptroller may obtain a lien on any real or personal property of the person, firm, or corporation for nonpayment of the tax, in the amount of the tax due, plus all penalties, interest, and increases. Notice of the lien shall be filed by the Comptroller with the clerk of the circuit court of the county in which the property is located[, or if located in Baltimore City, with the clerk of the Superior Court of Baltimore City]. The clerk shall record and index all notices of lien filed with him by the Comptroller and shall enter the lien in the judgment docket of the court. The lien shall state the name of the delinquent taxpayer, the amount of the lien, and the date. The lien has the full force and effect of a judgment lien. Any such lien on personal property is not effective against a bona fide purchaser for value, unless the personal property had been levied upon by an officer of a court.

427A.

(b) If any person fails to appear or testify, or fails to answer any oral or written question or produce any document, the Comptroller may apply to the circuit court of the county in which the person was served[, or the Supreme Bench of Baltimore City,] for an order requiring compliance. The Comptroller's application shall be accompanied by a copy of the subpoena and proof of service. Failure to obey an order of the court subjects the person to the same penalties as in the case of a witness subpoenaed by the court in the trial of a civil action.

452.

(d) In case of disobedience of any subpoena, or the contumacy of any witness appearing before the Comptroller or his duly authorized agent or representative, apply to the circuit court of any of the counties [or to the Baltimore City Court] for an order. Such court may thereupon issue an order requiring the person subpoenaed to obey the subpoena or to give evidence or produce books, accounts, records, papers and correspondence relating to the matter in question. Failure to obey such order of court may be punished by such court as a contempt thereof.

Article 88A - Social Services Administration

26.

(A) Any institution, agency, society or person authorized to make a placement who may be aggrieved by the decision of any agency or local board delegated to issue licenses by the State Department shall have the right of appeal to the State Department of Social Services.

(B) Any institution, agency, society or persons authorized to make a placement aggrieved by any decision of