AFFECTED. SERVICE MAY BE MADE BY MAILING A COPY OF THE NOTICE, ORDER, OR OTHER INSTRUMENT BY CERTIFIED OR REGISTERED MAIL TO THE PERSON AFFECTED AT THE LAST KNOWN POST OFFICE ADDRESS AS SHOWN BY THE DEPARTMENT'S FILES OR RECORDS. PROOF OF SERVICE MAY BE MADE BY THE SWORN STATEMENT OR AFFIDAVIT OF THE PERSON WHO MAILED THE NOTICE, ORDER, OR OTHER INSTRUMENT. THE SWORN STATEMENT OR AFFIDAVIT SHALL BE FILED WITH THE DEPARTMENT.

- (D) A VERBATIM RECORD OF THE PROCEEDINGS OF HEARINGS MAY BE TAKEN WHEN NECESSARY OR ADVISABLE BY THE DEPARTMENT. A SUBPOENAED WITNESS SHALL RECEIVE THE SAME FEES AND MILEAGE AS IN ANY CIVIL ACTION. IF A WITNESS REFUSES TO OBEY A NOTICE OF HEARING OR SUBPOENA ISSUED UNDER THIS SECTION, ANY CIRCUIT COURT, UPON THE APPLICATION OF THE DEPARTMENT, MAY ISSUE AN ORDER REQUIRING THE PERSON TO APPEAR, TESTIFY, OR PRODUCE EVIDENCE AS REQUIRED. THE FAILURE TO OBEY A COURT ORDER MAY BE PUNISHED BY THE COURT AS CONTEMPT.
- (E) A PERSON AGGRIEVED BY AN ORDER MAY APPEAL TO THE BOARD OF REVIEW OF THE DEPARTMENT.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1987.

Approved May 14, 1987.

CHAPTER 389

(Senate Bill 782)

AN ACT concerning

Day Care - Property Tax Credit

FOR the purpose of authorizing a county or municipal corporation to grant a property tax credit for certain property used for certain child care services; defining a term; and generally relating to the authorization of a property tax credit for property used to provide certain child care services.

BY adding to

Article - Tax - Property Section 9-213 Annotated Code of Maryland (1986 Volume and 1986 Supplement)