

For cases dealing with art. 81, sec. 14, of Code of 1888 (providing for appointment of appeal tax court and of assessors), see *Monticello Co. v. Baltimore*, 90 Md. 429.

This section referred to in construing secs. 33 and 34—see notes to sec. 33. *Hopkins v. Van Wyck*, 80 Md. 17.

This section referred to in *Frederick County v. Clagett*, 31 Md. 212.

1929, ch. 226, sec. 39.

37. The County Commissioners and Appeal Tax Court shall have power to annually correct the assessments in their respective counties and city, and alter and correct the valuation of any property which may have been improperly valued, or the value of which may have changed, and assess any property which has been omitted or may have been since acquired.

This section referred to in construing sec. 162. *Tidewater Oil Co. v. Anne Arundel Co.*, 168 Md. 495.

An. Code, 1924, sec. 22. 1912, sec. 61. 1904, sec. 59. 1888, sec. 58. 1815, ch. 171, sec. 1. 1874, ch. 483, secs. 16 and 57. 1898, ch. 123, sec. 156. 1929, ch. 226, sec. 40.

38. Whenever any person, shall make application for an allowance or deduction on account of the sale, transfer, alienation, loss or removal of any property, or the collection or payment of any public or private security for money, the County Commissioners or Appeal Tax Court may interrogate him on oath in reference thereto and the disposal of the same, and especially inquire of him to whom the same has been sold or transferred and the amount of the purchase money or the money collected and how the same has been invested, and in case of removal of property or change of residence, the location of the place to which the same is removed or to which the residence is changed; and if from the information so gathered, or from any other source, the County Commissioners or the Appeal Tax Court shall learn of property which ought to be assessed in some other county and/or city in this State they shall communicate with the proper authorities of such county and/or city. The County Commissioners or Appeal Tax Court may also interrogate said person on oath in reference to any acquisitions or investments made by him and not already assessed and the amount of all such acquisitions and investments shall be added to his assessable property.

This section referred to in construing sec. 162. *Tidewater Oil Co. v. Anne Arundel Co.*, 168 Md. 495.

An. Code, 1924, sec. 23. 1912, sec. 17. 1904, sec. 16. 1888, sec. 18. 1847, ch. 266, sec. 15. 1874, ch. 483, sec. 17. 1898, ch. 123, sec. 157. 1929, ch. 226, sec. 41.

39. The State Tax Commission, the County Commissioners and the Appeal Tax Court shall have the power to summon before them any person, or representatives of corporations, whom they may know or be credibly informed to have acquired new property subject to taxation or whose account of taxable property may in their judgment require revision, and examine such person on oath touching the same, and in connection therewith shall have power to summon before them witnesses and interrogate them under oath in reference to the matter then pending; and any person summoned and refusing to appear, or appearing and refusing to answer any question relevant to the pending matter, shall be proceeded against by the State Tax Commission, the County Commissioners or the Appeal Tax Court in the manner provided in Section 174 of this Article.

By this section, county commissioners are given ample powers to assess acquisitions of property and to re-value what has been previously assessed. Notice, however, to