

directed to alter and correct the account of any person who may have disposed of or acquired any property since the last assessment or whose property or any part thereof may have been omitted, if the report of such disposition, acquisition or omission be supplied by satisfactory evidence; and if real estate or other property shall from any cause have increased largely in value since the last assessment, the county commissioners or appeal tax court shall correct and alter the assessment of the same, so as to conform to its present value.

Ibid.

Assessment—Abatements and Additions.

1888, art. 81, sec. 17. 1860, art. 81, sec. 18. 1843, ch. 208, sec. 17. 1847, ch. 266, sec. 15. 1874, ch. 483, sec. 16. 1898, ch. 123, sec. 156.

15. 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 shall 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.

Ibid. sec. 18. 1860, art. 81, sec. 19. 1847, ch. 266, sec. 15. 1874, ch. 483, sec. 17. 1898, ch. 123, sec. 157.

16. They shall 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, and if he refuses to answer, no allowance or deduction shall be made on his assessment; they shall also have power to summon before them any person who they may know or be credibly informed has acquired new property, or whose account of taxable property may in their judgment require revision and correction and examine such person on oath touching the same, and any person so summoned and refusing to appear or to be sworn or to answer touching said account or property shall be liable to prosecution therefor and upon conviction before a justice of the peace shall be fined not exceeding fifty dollars for each offense.

County Commissioners of Balto. Co. v. Winand, 77 Md. 524.