

39. 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], *the Appeal Tax Court and the Department of Assessments of Baltimore City* 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 and the Department of Assessments of Baltimore City* 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 and the Department of Assessments of Baltimore City* 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.

40. The State Tax Commission, the County Commissioners [and], *the Appeal Tax Court and the Department of Assessments of Baltimore City* 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 or the Department of Assessments of Baltimore City* in the manner provided in Section 229 of this Article.

41. Every person who shall remove to any county or city from the county or city in which his property has been assessed, or from any other place without the State, and whose personal property has not been assessed for the county or city to which he has removed, or any other person whose property or some part thereof has not been assessed or is suspected not to have been assessed, shall, when required by the County Commissioners of the county in which his personal property or the personal property under his care or management doth lie, or by the Appeal Tax Court, *or the Department of Assessments* for the City of Baltimore, give to such [County Commissioners, their assessors or Appeals Tax Court] *local assessing authorities* a full and particular account of his personal property, tangible or intangible, assessable hereunder in said county and/or city, and of all the personal property in his possession or under his care and management, liable to be assessed, and which before that time shall not have been assessed in the said county or city, and the name of the person to whom it belongs. Nothing in this, or Section