

tinent to the [assessment] *valuation* and/or classification of such property or any other property belonging to the person to whom the notice may be addressed as the State Tax Commission, [County Commissioners or Appeal Tax Court] *Supervisors of Assessments or Department of Assessments of Baltimore City*, as the case may be, may authorize.

(d) Any person notified as aforesaid may make answer to such interrogatories, if any, under oath, either orally or in writing, and appear before the body from which such notice emanates either personally or by an attorney or agent on the day so fixed, or on any later date to which the hearing may be adjourned, and present such proof and arguments as he may desire in the premises; and in the event of his failure to appear as aforesaid the State Tax Commission, [County Commissioners or Appeal Tax Court] *Supervisors of Assessments or Department of Assessments of Baltimore City*, as the case may be, may make or increase the [assessment] *valuation* or change the classification *ex parte* according to their best judgment and information.

(e) The provisions of this section requiring notice shall be deemed to be complied with if notice be given to the person charged with payment of the tax, even though he may be liable for account of shareholders or other persons.

Assessors and Discovery of Taxable Property

36. In all cases where discoveries of assessable property are made by the assessors of the Department [, county commissioners, appeal tax court,], *Supervisors of Assessments* or department of assessments of Baltimore City [in any way], the [said county commissioners, appeal tax court, or] *Department, Supervisors of Assessments and Department of Assessments of Baltimore City* shall [assess] *value* the same and add the same to the amount on which taxes are to be or have been levied.

37. The Commissioner of the Land Office shall annually [, when required by the county commissioner, the appeal tax court, or department of assessments of Baltimore City,] make out and transmit through mail to the [county commissioners, the appeal tax court, or] *Supervisors of Assessments and Department of Assessments of Baltimore City*, a list of all certificates which have become ready for patent, expressing the name of the land, the quantity it contains, and the person who is entitled to patent; and, in case of resurvey when vacancy has been added, the names of the original tracts and the quantity of vacancy added.

38. The [county commissioners, the appeal tax court] *Supervisors of Assessments* and the Department of Assessments of Baltimore City shall annually, effective for the succeeding levy, 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 [hereof] *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 or diminished in value since the last assessment, the [county commissioners, the appeal tax court] *Supervisors of Assessments*