

and the Department of Assessments of Baltimore City shall have power to correct and alter the assessment of the same, so as to conform to its present value.

39. The [county commissioners, the appeal tax court] *Supervisors of Assessments* and the Department of Assessments of Baltimore City shall have power to annually correct the [assessments] *valuations* 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] *value* any property which has been omitted or may have been since acquired.

40. 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, the appeal tax court] *Supervisors of Assessments* 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, the appeal tax court] *Supervisors of Assessments* 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, appeal tax court] *Supervisors of Assessments* 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.

41. The State Tax Commission, the [county commissioners, the appeal tax court] *Supervisors of Assessments* 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, the appeal tax court] *Supervisors of Assessments* or the Department of Assessments of Baltimore City in the manner provided in Section 231 of this Article.

42. 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