

collection or payment of any public or private security for money, the supervisors of assessments [and the department of assessments] of THE COUNTIES OR 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 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 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.

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 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 [supervisor] SUPERVISORS of assessments of the county OR BALTIMORE CITY in which his personal property or the personal property under his care or management doth lie[, or by the department of assessments for the City of Baltimore], give to such supervisors of assessments [or department of assessments] 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 or 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 section, or § 41, shall be taken to diminish the power granted to the board of municipal and zoning appeals by § 129 of the Charter and Public Local Laws of Baltimore City (1949 Ed.).

43.

If any person, when so required by the supervisors of assessments [or the department of assessments of Baltimore City], shall neglect after ten days' notice to render the account required in § 42, said supervisors of assessments [or department of assessments of Baltimore City] shall, on their own knowledge, and on the best information they can obtain, value and assess the personal property of such person to the utmost sum they believe the same to be worth