

question relevant to the pending matter", for brevity and clarity.

Also in item (5) of this section, the reference to enforcing a subpoena through petitioning "a circuit court to order compliance with the subpoena", is substituted for the former references to proceeding against the person as "provided under § 231 of this article", for clarity.

In item (6) of this section, the reference to "the annual report required under § 11-101 of this article", is substituted for the former term "such report", for clarity.

Former Art. 81, § 40, which related to the power of a supervisor regarding an allowance or deduction of valuation, is deleted as repetitive of the powers of the Department. See also §§ 2-201 through 2-204 and 8-419 of this article.

Former Art. 81, § 41(a), as that subsection related to powers of supervisors, is deleted as repetitive of the powers of the Department.

Defined terms: "Assessment" § 1-101
 "Director" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Value" § 1-101

SUBTITLE 4. ASSESSMENT PROCEDURES.

14-401. PERSONAL PROPERTY VALUATION AND ASSESSMENT -- FAILURE TO SUBMIT REPORT.

(A) VALUATION AND ASSESSMENT.

IF A PERSON FAILS TO SUBMIT THE REPORTS REQUIRED IN § 11-101 OR § 11-102 OF THIS ARTICLE, THE DEPARTMENT OR SUPERVISOR SHALL VALUE THE PERSON'S PERSONAL PROPERTY BASED ON ANY INFORMATION THE DEPARTMENT OR SUPERVISOR CAN OBTAIN AND ASSESS THE PERSONAL PROPERTY AT NOT MORE THAN TWICE THE ESTIMATED VALUE.

(B) EFFECT OF ASSESSMENT.

AN ASSESSMENT UNDER SUBSECTION (A) OF THIS SECTION DOES NOT EXCUSE THE PERSON WHOSE PERSONAL PROPERTY IS ASSESSED FROM LIABILITY FOR:

- (1) PROPERTY TAX OR OTHER TAX; OR
- (2) A TAX PENALTY OR OTHER PENALTY IMPOSED BY LAW.

REVISOR'S NOTE: This section is new language in part derived without substantive change from the first and second clauses of the third sentence of former Art.