

summon "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 to interrogatories "pertinent to the valuation and/or classification of such property or any other property belonging to the person ... as the Department ... may authorize", for brevity and clarity. Similarly, in item (1)(ii) of this section, the phrase "necessary to value or classify property or to determine if a value or classification is correct" is substituted for the former phrase "necessary for the valuation and assessment of a property", for clarity and to conform to the introductory language of this section.

In the introductory language of item (1) of this section, the reference to "issue a subpoena" is substituted for the former references to "subpoena before them", for clarity.

In item (1)(i) of this section, the former references to "representatives of corporations" and "witnesses" are deleted as unnecessary in light of the use of the defined term "person".

In item (1)(ii) of this section, the term "evidence" is substituted for the former term "document", for clarity.

Also in item (1)(ii) of this section, the former limitation, "with the exception of homestead property as defined in § 14A, under this article", is deleted as obsolete.

Item (2) of this section is new language added to state expressly that which formerly only was implied by the references to examining and interrogating a person or witness under "oath" in former Art. 81, § 41(a). Therefore, the reference to "affirmations" is added for clarity.

In item (3) of this section, the power to "take depositions or other testimony" is substituted for the former references to the power to "examine such person on oath touching the same", and to "interrogate them under oath with reference to the matter then pending", for clarity.

In item (4) of this section, the word "written", which modifies interrogatories, is added for clarity.

In item (5) of this section, the reference to "fails to comply with a subpoena" is substituted for the former reference to a person "summoned and refusing to appear or appearing and refusing to answer any