

of tax information, see § 1-301 of this article.

The second sentence of former Art. 81, § 45(e), which referred to notice of valuation records, now appears as § 8-401(c)(8) of this article.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "Department" § 1-101
 "Includes"; "including" § 1-101
 "Municipal corporation" § 1-101 "Person" § 1-101
 "Property" § 1-101 "Property tax" § 1-101
 "Valuation" § 1-101 "Value" § 1-101

SUBTITLE 3. DETERMINATION OF LIABILITY AND ENFORCEMENT
 OF TITLE.

14-301. PROPERTY TAX DETERMINATIONS AND ENFORCEMENT -- BY
 DEPARTMENT.

TO VALUE OR CLASSIFY PROPERTY OR TO DETERMINE IF A VALUE OR
 CLASSIFICATION OF PROPERTY IS CORRECT, THE DEPARTMENT MAY:

(1) ISSUE A SUBPOENA:

(I) FOR ANY PERSON; OR

(II) FOR ANY EVIDENCE NECESSARY TO VALUE OR
 CLASSIFY PROPERTY OR TO DETERMINE IF A VALUE OR CLASSIFICATION IS
 CORRECT;

(2) ADMINISTER OATHS AND AFFIRMATIONS;

(3) TAKE DEPOSITIONS OR OTHER TESTIMONY;

(4) ISSUE WRITTEN INTERROGATORIES WITH A NOTICE OF
 ASSESSMENT;

(5) IF A PERSON FAILS TO COMPLY WITH A SUBPOENA,
 PETITION A CIRCUIT COURT TO ORDER COMPLIANCE WITH THE SUBPOENA;
 OR

(6) IF A PERSON FAILS TO FILE THE ANNUAL REPORT
 REQUIRED UNDER § 11-101 OF THIS ARTICLE, PETITION A COURT TO
 COMPEL THE FILING OF THE REPORT.

REVISOR'S NOTE: This section is new language derived
 without substantive change from former Art. 81, §
 41(b), and, except as it related to supervisors, (a)
 and the third clause of the third sentence of § 251,
 and, as it related to the Department, § 29(c).

In the introductory language to this section, the
 reference "[t]o value or classify property or to
 determine if a value or classification of property is
 correct" is substituted for the former references to