§ 204. Oaths and affidavits; subpoenas. Each member of the board, and any officer or employee of the state board of real property tax services duly authorized by resolution of the board, shall have power to administer oaths, take affidavits and certify acknowledgements in relation to any matter or proceeding in the exercise of the powers or duties of the board under this chapter or any other law and in relation to any written instrument authorized or required to be filed with the board. The board or any officer or employee of the state board of real property tax services duly authorized by resolution of the board shall have power to subpoena and require the attendance of witnesses and the production of books, papers and documents pertinent to the investigations and inquiries which it is authorized to conduct and to examine them in relation to any matter which it has power to investigate, and to issue commissions for the examination of witnesses who are out of the state or unable to attend before the board or excused from attendance. A subpoena issued under this section shall be regulated by the civil practice law and rules.