

to render the account required in the last preceding section, said County Commissioners or Appeal Tax Court 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 in cash and notify such person of the assessment and valuation thereof, with opportunity for hearing thereon.

1929, ch. 226, sec. 44.

44. Whenever any person shall apply to the County Commissioners or Appeal Tax Court for allowance or deduction on account of the removal of property from one county and/or city to another, or on account of change of residence from one county and/or city to another, the County Commissioners or said court to whom the application shall be made shall ascertain of the party applying to what place within the State his residence has been changed or the property has been removed, and shall inform the proper authorities of the place to which the property is removed of the fact of such removal.

Record of Assessments.

1929, ch. 226, sec. 45.

45. The County Commissioners and Appeal Tax Court shall cause their clerk to enter and record in a book or books to be provided for the purpose an accurate and fair account of all property of every sort assessed within their county or city and the valuation thereof and an alphabetical list of the owners thereof properly arranged according to the election districts, and the several wards in the City of Baltimore, which any person may inspect without fee or reward. In the record of the assessments of stocks, bonds or other investments, the nature thereof shall be briefly stated and the taxable value of each; but the details thereof, or of the assessment of tangible personal property shall not be open to inspection except by the taxpayer or by officers of the State and/or any city affected thereby.

See footnote to sec. 1.

1929, ch. 226, sec. 46.

46. As soon after the date of finality, as is practicable, and before the taxes become due and payable in each year, the County Commissioners of the several counties and the Appeal Tax Court of Baltimore City shall prepare and deliver to the Collector a book or statement showing the valuation and assessment of all property subject to taxation in such county and Baltimore City as it shall appear upon the assessment books of the County Commissioners or the Appeal Tax Court on said date of finality; such book or statement shall contain a full list of all the real estate and improvements thereon as the same has been valued and assessed with the owners thereof as appearing on the records of the County Commissioners or Appeal Tax Court (and in Baltimore City it shall be by blocks corresponding so far as possible with the block numbers used in the Record Office of the Superior