

**Record of Assessments.**

An. Code, 1924, sec. 31. 1912, sec. 25. 1904, sec. 23. 1888, sec. 23. 1841, ch. 23, sec. 27. 1874, ch. 483, sec. 22. 1898, ch. 123, sec. 161. 1929, ch. 226, sec. 45.

**43.** 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.

This section referred to in deciding it to be a matter of importance that the name or names of tracts or parcels of land assessed, and number of acres in each and value per acre, should be specified by assessors in valuing real estate in counties. *Allegany County v. Union Mining Co.*, 61 Md. 551.

The names of the owners of property must be ascertained before the assessment can be legally made. *Tasker v. Garrett County*, 82 Md. 154.

See footnote to sec. 1.

1929, ch. 226, sec. 46.

**44.** 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 Court of Baltimore City) with the location and description of each piece or parcel of ground so assessed and valued, and shall also contain an alphabetical list of all persons to whom personal property has been assessed with the amounts of such assessments, and of the several classes thereof bearing different rates of taxation. The said book or statement shall as to property listed thereon be designated as the tax roll for the succeeding year. The County Commissioners of the several counties shall certify to the Collector of Taxes the various rates of taxation applicable to the several classes of property contained in said book or statement, including the classes of property to be certified to such collector by the State Tax Commission and subject to taxation in such county.

An. Code, 1924, sec. 32. 1912, sec. 26. 1904, sec. 24. 1888, sec. 24. 1844, ch. 236, sec. 19. 1874, ch. 483, sec. 23. 1898, ch. 123, sec. 162. 1918, ch. 255. 1929, ch. 226, sec. 47.

**45.** At the time of furnishing the statement required in Section 44, the County Commissioners of the several counties and the Appeal Tax Court shall prepare and certify to the Comptroller of the State and to the State Tax Commission a statement of the total basis of assessment subject to taxation which shall be separated so as to show by totals the assessed value