

[41] 40, shall be taken to diminish the power granted to the [Appeal Tax Court] *Board of Municipal and Zoning Appeals* by Section 129 of [Article 4 of the Public Local Laws of Maryland, title "Baltimore City"] *the Charter and Public Local Laws of Baltimore City* (1949 Ed.).

42. If any person shall, when required by the County Commissioners, *the Appeal Tax Court or the Department or Assessments of Baltimore City*, their assessors, [or by the Appeal Tax Court] after ten days' notice, neglect to render the account required in Section 41, said County Commissioners [or], *Appeal Tax Court or Department of Assessments of Baltimore City* 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.

43. Whenever any person shall apply to the County Commissioners [or], *Appeal Tax Court or Department of Assessments of Baltimore City* 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 or *Department of Assessments of Baltimore City* 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.

44. The County Commissioners [and], *Appeal Tax Court and Department of Assessments of Baltimore City* 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.

45. As soon after the date of finality, as is practicable, and before the taxes become due and payable in each year, the County [Commissioner] *Commissioners* of the several counties [and], the *Appeal Tax Court, and Department of Assessments* 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 appeal upon the assessment books of the County Commissioners [or], the *Appeal Tax Court and Department of Assessments OF BALTIMORE CITY* 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 De-*