

not been assessed for the county or city to which he has removed, or any other person whose property or some part thereof has not been assessed or is suspected not to have been assessed, shall, when required by the [county commissioners] *Supervisor of Assessments* of the county in which his personal property or the personal property under his care or management doth lie, or by [the appeal tax court, or] the Department of Assessments for the City of Baltimore, give to such [local assessing authorities] *Supervisors of Assessments or Department of Assessments* a full and particular account of his personal property, tangible or intangible, assessable hereunder in said county and/or city, and of all the personal property in his possession or under his care or management, liable to be assessed, and which before that time shall not have been assessed in the said county or city, and the name of the person to whom it belongs. Nothing in this, or Section 41, shall be taken to diminish the power granted to the Board of Municipal and Zoning Appeals by Section 129 of 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] *Supervisors of Assessments* or the Department of Assessments of Baltimore City, [their assessors,] after ten days' notice, neglect to render the account required in Section 42,~~

43. IF ANY PERSON, WHEN SO REQUIRED BY THE SUPERVISORS OF ASSESSMENTS OR THE DEPARTMENT OF ASSESSMENTS OF BALTIMORE CITY, SHALL NEGLECT AFTER TEN DAYS' NOTICE TO RENDER THE ACCOUNT REQUIRED IN SECTION 43, said [county commissioners, appeal tax court] *Supervisors of Assessments* 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.

44. Whenever any person shall apply to the [county commissioners, appeal tax court] *Supervisors of Assessments* 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] *Supervisors of Assessments* 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.

#### Record of Assessments

45. The [county commissioners, appeal tax court] *Supervisors of Assessments* 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] *valued* within their county or city and the