

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, *and shall also prepare and preserve tax maps and other property records as may be prescribed by the State Tax Commission, all of 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.

46. As soon after the date of finality, as is practicable, and before taxes become due and payable in each year, the [county commissioners of the several counties, the appeal tax court,] *Supervisors of Assessments of the several counties* 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] *appear* upon the assessment books of the [county commissioners, the appeal tax court] *Supervisors of Assessments* 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, appeal tax court] *Supervisors of Assessments*, and Department of Assessments of Baltimore City (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, the appeal tax court] *Supervisors of Assessments of the several counties* and Department of Assessments of Baltimore City 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 and Baltimore City.

47. At the time of furnishing the statement required in Section 46, the [county commissioners of the several counties, the appeal tax court] *Supervisors of Assessments of the several counties* and the Department of Assessments of Baltimore City 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 of land, the assessed value of improvements on the land, and tangible and intangible personal property, in such form as may be prescribed by the Comptroller and the State Tax Commission.