

*Mayor and Council of Ocean City to reimburse it for the land provided for such convention hall.*

SEC. 11. *And be it further enacted, That this Act shall take effect June 1, 1967.*

Approved May 4, 1967.

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CHAPTER 647

(Senate Bill 1)

AN ACT to repeal Sections 45 and 46 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Records of Assessments," and to enact new Sections 45 and 46 in lieu thereof, to stand in the place of the sections repealed, regulating the maintenance of assessment records by the Supervisors of Assessments and the Baltimore City Department of Assessments, specifying which of these records are open for public inspection and which are closed, and providing for the preparation of tax rolls and delivery of them to the collectors, and generally related to tax assessments administration in the State of Maryland.

SECTION 1. *Be it enacted by the General Assembly of Maryland, That Sections 45 and 46 of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume), title "Revenue and Taxes," subtitle "Record of Assessments," be and they are hereby repealed, and that new Sections 45 and 46 and they are hereby enacted in lieu thereof, to stand in the place of the sections repealed, and all to read as follows:*

45.

*(a) The Supervisors of Assessment in the counties shall maintain a record of assessments of real property, in a book or books provided for that purpose, arranged alphabetically according to owners, by election district or subdistrict or taxing district; in Baltimore City the Department of Assessments may follow the same procedure, or the books may be arranged by wards and by blocks corresponding, as far as possible, with the block numbers used in the records of the Superior Court of Baltimore City. Each account of real property shall be listed to show the name and address of the owner and a brief description to show the specific property assessed, the specific location of said property, the general location of the property (including deed or will reference and tax map references, if any), the assessed value of land, the assessed value of improvements and the total valuation of land and improvements; and in addition thereto, the details of assessment of land and buildings which have been valued at different amounts shall be available on reasonable notice. In the discretion of LAND, THE ASSESSED VALUE OF IMPROVEMENTS, THE TOTAL VALUATION OF LAND AND IMPROVEMENTS, AND THE DETAILS OF ASSESSMENT OF LAND AND BUILDINGS WHICH HAVE BEEN VALUED AT DIFFERENT AMOUNTS.*