

IN THE DISCRETION OF the Supervisor of Assessments, the books may be arranged listing the properties in lot and block order by subdivisions, in which event the book shall also contain an alphabetical index showing the page where the accounts so listed may be located. The record shall be rewritten from time to time, and the current books and prior books shall be maintained so that any person may inspect the same without fee or reward. However, any books except those containing current values may be microfilmed as provided by law for purposes of permanent record and the originals destroyed.

(b) The record of assessments of personal property, by whatever nature, shall be arranged in alphabetical order according to owner by county, or election district, or taxing district, and the nature of the property shall be briefly stated, and the taxable value shall be shown. However, the details thereof shall not be open to inspection except by the taxpayer or by officers of the state, and/or city or county affected thereby.

(c) The Supervisors of Assessments in the counties shall maintain, for public inspection, a complete set of tax maps for each county, together with parcel reference lists, which any person may inspect without fee or reward. In addition, sales records or transfer voucher forms relating to sales of real property shall be subject to inspection, without charge, by interested parties upon request.

(d) Assessment work sheets or cards, or correspondence containing private appraisal information, building costs, rental data or business volume, which may have been assembled for consideration by assessors in estimating property values, shall not be open to public inspection, except by the taxpayer concerned, or officers of the state and/or city or county affected thereby.

46.

As soon after the date of finality as is practicable and before taxes become due and payable for the full levy year and/or the half levy year, as provided for in this article, the Supervisor of Assessments of each county and Department of Assessments of Baltimore City shall prepare and deliver to the collector a book or books showing the valuation and assessment of all taxable property subject to taxation in each county and Baltimore City, and the book or books shall be designated as the tax roll for use of the collectors of county and/or city and State taxes. Such tax roll shall be prepared in the same manner as the assessment books are prepared to show the name and address of the owner, a brief description of the property assessed, sufficient to identify the same, and the valuation of said properties as they appear upon the assessment books EXCEPT THE DETAILS OF ASSESSMENT OF LAND AND BUILDINGS WHICH HAVE BEEN VALUED AT DIFFERENT AMOUNTS SHALL NOT APPEAR ON THE TAX ROLL. Tax bills prepared from the tax rolls shall include the descriptions or other identifying data as they appear on the tax roll. In any county or city where data processing equipment is used to prepare tax rolls and tax bills, they shall be prepared to show the properties as they are listed on the assessment books for the county or city, as the case may be, and they shall be furnished to the Supervisor for his verification and delivery to the collectors of county and/or city and State taxes.