

furnished to the taxpayer concerned upon request, and generally relating thereto.

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 45 of Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes, subtitle, "Record of Assessments," be and it is hereby repealed and re-enacted with amendments, and that new Section 45(e) be and it is hereby added to Article 81 of the Annotated Code of Maryland (1969 Replacement Volume), title "Revenue and Taxes," subtitle "Record of Assessments," to follow immediately after Section 45(d) thereof, and 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, the total valuation of land and improvements, and the details of assessment of land and buildings which have been valued at different amounts. 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. FOR EACH YEAR BEGINNING JANUARY 1, 1976, THE DEPARTMENT OF ASSESSMENTS AND TAXATION OR ITS DESIGNEE SHALL PREPARE THE RECORD OF ASSESSMENT BOOKS AND THEY SHALL BE MADE AVAILABLE TO THE PUBLIC AT A REASONABLE COST.

(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.