

Revenue and Taxes - Record of Assessments

FOR the purpose of providing that the details of assessment of land and buildings valued at different amounts need not be shown in the record book of assessments, if recorded on the respective assessment work sheet or card; and correcting certain language generally relating thereto.

BY repealing and re-enacting, with amendments,

Article 81 - Revenue and Taxes
Section 45(a)
Annotated Code of Maryland
(1969 Replacement Volume and 1973 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That Section 45(a) of Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1973 Supplement) be and it is hereby repealed and re-enacted, with amendments, to read as follows:

Article 81 - Revenue and Taxes

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] THE 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 the]. THE details of assessment of land and buildings which have been valued at different amounts, UNLESS SHOWN IN THE RECORD BOOK, SHALL BE RECORDED ON THE RESPECTIVE ASSESSMENT WORK SHEET OR CARD. 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