

Annotated Code of Maryland  
(1975 Replacement Volume and 1977 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That section(s) of the Annotated Code of Maryland be repealed, amended, or enacted to read as follows: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], OR ASSESSMENT AREA. IN Baltimore City, the [department] SUPERVISOR 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 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. 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 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 them without fee or reward. However, any books, except those containing current values may be microfilmed as provided by law for purposes of a 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, OR ASSESSMENT AREA, 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act