

in cash and notify such person of the assessment and valuation thereof, with opportunity for hearing thereon.

44.

Whenever any person shall apply to the supervisors of assessments [or department of assessments of Baltimore City] for allowance or deduction on account of the removal of property from one county and/or city to another, or on account of change of residence from one county and/or city to another, the supervisors of assessments [or department of assessments of Baltimore City] to whom the application shall be made shall ascertain of the party applying to what place within the State his residence has been changed or the property has been removed, and shall inform the proper authorities of the place to which the property is removed of the fact of such removal.

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.

47.

At the time of furnishing the statement required in § 46, the supervisors of assessments of the several counties and [the department of assessments of] Baltimore City shall prepare and certify to the Comptroller of the State and to the State Department of Assessments and Taxation a statement of the total basis of assessment subject to taxation which shall be separated so as to show by totals the assessed value of land, the assessed value of improvements on the