

Article 81 - Revenue and Taxes

45.

(a) (1) 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, taxing district, or assessment area. In Baltimore City, the 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] CIRCUIT COURT FOR 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.

(2) If a property owner disputes the completeness or accuracy of any information used in the assessment of his property, or if he has additional information which he believes is relevant to the determination of the value of his property, he may file a brief statement setting forth the nature of the dispute or the additional information. The supervisor of assessments shall maintain these statements as part of the record of assessments.

52.

As to county taxes, every collector before he acts as such, shall give bond to the county commissioners, county council, or county executive, as the case may be, in such