"a book or books showing the valuation and assessment of all taxable property subject to taxation in each county and Baltimore City", for clarity.

Also in subsection (a) of this section, the former phrase "as soon after the date of finality as is practicable" is deleted as superfluous.

Also in subsection (a) of this section, the former reference to the books being given to a "city" is deleted as inaccurate. The Department gives assessment rolls to the counties. The counties then give the appropriate assessment roll to the municipal corporations.

In subsection (b) of this section, the former phrase "except the details of assessment of land and buildings which have been valued as different amounts shall not appear" is deleted as superfluous.

In subsection (d) of this section, the former requirement that the supervisors verify property tax rolls is deleted as obsolete.

Also in subsection (d) of this section, the former reference to delivering the tax rolls and bills is deleted as unnecessary in light of subsection (a) of this section.

Defined terms: "Assessment" § 1-101
"Assessment roll" § 1-101 "Collector" § 1-101
"County" § 1-101 "Property" § 1-101
"Property tax" § 1-101 "Supervisor" § 1-101
"Taxable year" § 1-101 "Tax roll" § 1-101
"Value" § 1-101

8-421. ASSESSMENT BASES -- CERTIFICATION.

(A) CERTIFICATION OF ASSESSMENTS.

WHEN A SUPERVISOR DELIVERS THE ASSESSMENTS TO A COLLECTOR, THE SUPERVISORS SHALL ALSO SUBMIT TO THE COMPTROLLER AND THE DEPARTMENT A STATEMENT UNDER OATH THAT SHOWS THE ASSESSMENTS OF ALL PROPERTY IN THE COUNTY ALLOCATED BY THE:

(1) ASSESSMENTS OF ALL REAL PROPERTY; AND

(2) ASSESSMENTS OF ALL PERSONAL PROPERTY.

(B) FORM OF CERTIFICATION.

THE FORM OF THE CERTIFICATION IS DETERMINED BY THE COMPTROLLER AND THE DEPARTMENT.