

(2) THE BOOK SHALL BE ARRANGED ALPHABETICALLY, ACCORDING TO OWNERS, BY ELECTION DISTRICT OR SUBDISTRICT, TAXING DISTRICT, OR ASSESSMENT AREA. HOWEVER, THE SUPERVISOR MAY ARRANGE THE BOOK:

(I) LISTING THE REAL PROPERTIES IN LOT AND BLOCK ORDER BY SUBDIVISIONS, IF THE BOOK ALSO CONTAINS AN ALPHABETICAL INDEX THAT SHOWS THE PAGE WHERE THE ACCOUNTS LISTED MAY BE LOCATED; OR

(II) IN BALTIMORE CITY, BY WARDS AND BY BLOCKS THAT CORRESPOND, AS FAR AS POSSIBLE, TO THE BLOCK NUMBERS USED IN THE BALTIMORE CITY CIRCUIT COURT RECORDS.

(B) CONTENTS OF RECORDS.

(1) EACH ACCOUNT IN THE BOOK SHALL SHOW FOR THE REAL PROPERTY:

(I) THE NAME AND ADDRESS OF THE OWNER;

(II) A BRIEF DESCRIPTION OF THE PROPERTY;

(III) THE SPECIFIC LOCATION OF THE PROPERTY;

(IV) THE GENERAL LOCATION OF THE PROPERTY INCLUDING A DEED OR WILL REFERENCE AND ANY TAX MAP REFERENCE;

(V) THE ASSESSMENT OF:

1. THE LAND; AND

2. ANY IMPROVEMENT ON THE LAND; AND

(VI) THE TOTAL VALUE OF:

1. THE LAND; AND

2. ANY IMPROVEMENT ON THE LAND.

(2) THE DETAILS OF LAND AND IMPROVEMENTS ON THE LAND THAT HAVE BEEN VALUED AT DIFFERENT AMOUNTS SHALL BE RECORDED ON THE RESPECTIVE WORKSHEET OR CARD.

(C) RETAINING RECORDS.

THE RECORD SHALL BE REWRITTEN PERIODICALLY AND THE CURRENT BOOKS AND PRIOR BOOKS SHALL BE RETAINED. HOWEVER, EXCEPT FOR A BOOK THAT CONTAINS CURRENT VALUES, ANY BOOK MAY BE MICROFILMED AS PROVIDED BY STATE LAW AND THE ORIGINAL DESTROYED. THE MICROFILM SHALL BE THE PERMANENT RECORD.

(D) PUBLIC INSPECTION.

THE BOOK AND PRIOR BOOKS SHALL BE AVAILABLE FOR PUBLIC INSPECTION WITHOUT CHARGE.