

(2) The record shall be arranged alphabetically, according to owners, by election district or subdistrict, taxing district, or assessment area. However, the supervisor may arrange the record:

(i) listing the real properties in lot and block order by subdivisions, if the record also contains an alphabetical index that shows the page where the accounts listed may be located;

(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; or

(iii) in an electronic medium.

(b) (1) Each account in the record 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; AND

(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.

6-303.

(a) (1) Except as provided in paragraph (2) of this subsection [and § 6-305 of this subtitle], in each year after the date of finality and before the following July 1, the governing body of each municipal corporation annually shall set the tax rate for the next taxable year on all assessments of property subject to municipal corporation property tax.

(2) If not otherwise prohibited by this article, the governing body of a municipal corporation may set special rates for any class of property that is subject to the municipal corporation property tax.

(b) The governing body of a municipal corporation may change a property tax rate that is fixed in its charter if: