45.

(d) Assessment worksheets or cards, or correspondence containing private appraisal information, building costs, rental data or business volume, which may have been assembled for consideration by assessors in estimating property values, shall not be open to public inspection, except by the taxpayer concerned, or officers of the State and/or city or county affected thereby. However, assessment [work sheets] WORKSHEETS or cards for other comparable residential property shall be furnished to a taxpayer if:

(1) The taxpayer has filed a timely protest to his assessment and that protest is pending; and

(2) The taxpayer specifically identifies, by address, the property for which he is requesting the assessment [work sheets] WORKSHEETS or cards; and

(3) The taxpayer pays a reasonable fee, to be set by the Department of Assessments and Taxation, for copies of the assessment [work sheets] WORKSHEETS or cards.

(e) If the valuation or classification of property for tax purposes is to be changed, a copy of the assessment [work sheet] WORKSHEET or card shall be furnished to any interested property owner for his own property on request. The notice required by § 29(a) of this article shall include notice that a copy of the [work sheet] WORKSHEET or card may be obtained from the Department.

48.

(a) Except in Baltimore City as to city taxes for which provision is made by subsection (e) OF THIS SECTION, all ordinary State, county, incorporated city or town, and taxing district taxes, are due and payable without interest as of the first day of July in each taxable year. These taxes are overdue and in arrears on the first day of the succeeding October. After October 1, except for the jurisdictions as otherwise provided in subsection (g) of this section, these taxes shall bear interest at the rate of [1/2] 2/3 of 1 percent for each month or fraction of a month until paid, except as otherwise provided in this section.

(1) Taxes overdue, in arrears, and payable to Allegany COUNTY shall bear interest at the rate of 1 1/2 percent for each month, or fraction thereof, until paid.

50.

(b) Notwithstanding anything to the contrary in this article or elsewhere in the laws and regulations of this State and of any county, city or town, or taxing district thereof, any