REVISOR'S NOTE: Subsection (a) of this section is new language derived without substantive change from the first clause of former Art. 81, § 32, as that clause related to setting a county property tax rate.

Subsection (b) of this section is new language substituted for former Art. 81, § 30(a), as that subsection related to county property tax rates. This substitution states expressly the interpretation given to the county property tax rate provision in former Art. 81, § 30(a) by the Maryland Court of Appeals in Rosecroft Trotting and Pacing Association, Inc., v. Prince George's County, Maryland, 298 Md. 580, (1984).

Subsection (c) of this section is new language derived without substantive change from the first and second sentences of former Art. 81, § 30(c), as those sentences related to county property tax.

In subsection (a) of this section, the introductory phrase "[e]xcept as otherwise provided in this section and as provided in § 6-305 of this subtitle" is substituted for the former phrase "and for which the rate is not fixed by this article", for clarity.

Also in subsection (a) of this section, the defined term "governing body" is substituted for the former phrase "the county council or county commissioners", for clarity.

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

Also in subsection (a) of this section, the former reference to setting a tax rate on "all ... persons or property" is deleted in light of the reference to "all assessments of property".

In the introductory language of subsection (c)(1) and in (c)(2) of this section, the defined term "county property tax" is substituted for the former phrase "taxation for county ... purposes", for clarity.

In the introductory language of subsection (c)(1) of this section, the former phrase "subject to taxation for county ... purposes" is deleted as confusing and, in any event, superfluous.

Also in the introductory language of subsection (c)(1) of this section, the former references to the 1940 and 1941 effective dates are deleted as obsolete.

Also in the introductory language of subsection (c)(1) of this section, the reference to the county property