

(2) A LOSS OF REVENUE IS CAUSED BY ANY SPECIAL RATE OF MUNICIPAL CORPORATION PROPERTY TAX.

(C) SINGLE RATE FOR ALL PROPERTY.

(1) EXCEPT AS PROVIDED IN SUBSECTION (A)(2) OF THIS SECTION AND § 6-305 OF THIS SUBTITLE, THERE SHALL BE A SINGLE MUNICIPAL CORPORATION PROPERTY TAX RATE FOR ALL PROPERTY SUBJECT TO MUNICIPAL CORPORATION PROPERTY TAX.

(2) PARAGRAPH (1) OF THIS SUBSECTION DOES NOT AFFECT A SPECIAL RATE PREVAILING IN A TAXING DISTRICT OR PART OF A MUNICIPAL CORPORATION.

REVISOR'S NOTE: Subsections (a) and (b) of this section are new language derived without substantive change from former Art. 81, § 30(b), the tax rate provision in the first sentence of § 12, and the first clause of § 32, as that clause related to setting a municipal corporation property tax rate.

Subsection (c) of this section is new language substituted for former Art. 81, § 30(a), as that subsection related to municipal corporation property tax rates. For a discussion of former Art. 81, § 30(a), see Rosecroft Trotting and Pacing Association, Inc., v. Prince George's County, Maryland, 298 Md. 580 (1984).

In this section, the defined term "municipal corporation" is substituted for the former terms "incorporated town" or "any other city", for clarity.

In subsections (a) and (b) of this section, the reference to the "governing body" of a municipal corporation setting rates is added for clarity.

In subsection (a) of this section, the defined term "municipal corporation property tax" is substituted for the former terms "taxation under this article" and "town taxation", for clarity.

Also in subsection (a) of this section, the reference to the rates being "set" is substituted for the former references to the "levy" of rates and to "fix" a rate, for clarity.

In subsection (a)(1) of this section, the reference to "[e]xcept 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)(1) of this section, the former reference to setting a tax rate on "all ... persons or