6-304. NO ADDITIONAL LAW NECESSARY FOR SPECIAL RATE.

IF A SPECIAL RATE OF COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IS PROVIDED BY THIS SUBTITLE, THAT RATE MAY BE APPLIED TO THE APPROPRIATE ASSESSMENT OF PROPERTY WITHOUT THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF THE COUNTY OR OF THE MUNICIPAL CORPORATION PASSING A LAW TO SET THAT RATE.

REVISOR'S NOTE: This section is new language derived without substantive change from the third clause of former Art. 81, § 32.

The defined term "county property tax" is substituted for the former term "county ... taxes", for clarity. Similarly, the defined term "municipal corporation property tax" is substituted for the former term "city taxes", for clarity.

The defined term "governing body" is substituted for the former references to the "county commissioners" of a county and "authorities" of a city, for clarity and consistency.

The term "special rate" is substituted for the former phrase "fixed or limited rate", for consistency.

The defined term "municipal corporation" is substituted for the former term "city", for clarity.

The defined term "law" is substituted for the former phrase "resolution or ordinances", for clarity.

The reference that the tax rate "may be applied to the appropriate assessment of property" is substituted for the former reference to "upon all assessments, persons and property liable thereto under the provisions of this article", for brevity and clarity.

Defined terms: "Assessment" § 1-101
"County" § 1-101 "County property tax" § 1-101
"Governing body" § 1-101 "Law" § 1-101
"Municipal corporation" § 1-101
"Municipal corporation property tax" § 1-101
"Property" § 1-101

6-305. COUNTY TAX RATE IN CERTAIN MUNICIPAL CORPORATIONS.

(A) APPLICABILITY OF SECTION.

THIS SECTION APPLIES ONLY IN:

(1) ALLEGANY COUNTY;