

"Governing body" § 1-101

"Municipal corporation" § 1-101

"Property" § 1-101

6-306. COUNTY TAX RATE IN CERTAIN OTHER MUNICIPAL CORPORATIONS.

(A) APPLICABILITY OF SECTION.

THIS SECTION APPLIES TO ANY COUNTY NOT LISTED IN § 6-305 OF THIS SUBTITLE.

(B) DISCUSSION AND ADJUSTMENT.

THE GOVERNING BODY OF THE COUNTY SHALL MEET ANNUALLY AND DISCUSS WITH THE GOVERNING BODY OF ANY MUNICIPAL CORPORATION IN THE COUNTY THE COUNTY PROPERTY TAX RATE TO BE SET FOR ASSESSMENTS OF PROPERTY IN THE MUNICIPAL CORPORATION. AFTER THE MEETING IF A MUNICIPAL CORPORATION PERFORMS SERVICES OR PROGRAMS INSTEAD OF SIMILAR COUNTY SERVICES OR PROGRAMS, THE GOVERNING BODY OF THE COUNTY, MAY IMPOSE THE COUNTY PROPERTY TAX ON ASSESSMENTS OF PROPERTY IN THE MUNICIPAL CORPORATION AT A RATE THAT IS LESS THAN THE RATE SET FOR ASSESSMENTS OF PROPERTY IN THE PARTS OF THE COUNTY OUTSIDE THE MUNICIPAL CORPORATION.

(C) SETTING COUNTY RATE FOR MUNICIPAL CORPORATION.

IN DETERMINING THE COUNTY PROPERTY TAX RATE TO BE SET FOR ASSESSMENTS OF PROPERTY IN A MUNICIPAL CORPORATION, THE GOVERNING BODY OF THE COUNTY MAY CONSIDER:

(1) THE SERVICES AND PROGRAMS THAT ARE PERFORMED BY THE MUNICIPAL CORPORATION INSTEAD OF SIMILAR COUNTY SERVICES AND PROGRAMS; AND

(2) THE EXTENT THAT THE SIMILAR SERVICES AND PROGRAMS ARE FUNDED BY PROPERTY TAX REVENUES.

(D) RATE NEED NOT BE UNIFORM.

THE COUNTY PROPERTY TAX RATE FOR ASSESSMENTS OF PROPERTY LOCATED IN A MUNICIPAL CORPORATION IS NOT REQUIRED TO BE:

(1) THE SAME AS THE RATE FOR PROPERTY LOCATED IN OTHER MUNICIPAL CORPORATIONS IN THE COUNTY; OR

(2) THE SAME AS THE RATE SET IN A PRIOR YEAR.

(E) PAYMENTS INSTEAD OF LESSER TAX RATE.

INSTEAD OF IMPOSING A COUNTY PROPERTY TAX AT A LESSER RATE FOR ASSESSMENTS OF PROPERTY IN A MUNICIPAL CORPORATION, THE GOVERNING BODY OF THE COUNTY MAY MAKE A PAYMENT TO A MUNICIPAL CORPORATION TO AID THE MUNICIPAL CORPORATION IN FUNDING MUNICIPAL CORPORATION SERVICES OR PROGRAMS THAT ARE SIMILAR TO COUNTY SERVICES OR PROGRAMS.