REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 32A(b).

In subsection (a) of this section, the language "any county not listed in § 6-305 of this subtitle" is substituted for the former enumeration of counties, for brevity. While technically, the substitution adds Baltimore City, the "addition" is irrelevant since there are no municipal corporations in Baltimore City.

In subsections (b) and (c) of this section, the phrase "assessments of property" is substituted for the former phrase "assessable property", for clarity.

Also in subsections (b) and (c) of this section, the references that a county may "impose" a tax and "set" a rate are substituted for the former references that a county may "levy" a tax and "establish" a rate, for clarity and consistency. As to the substitution of "impose" for "levy", see the General Revisor's Note to this article.

Also in subsections (b) and (c) of this section, the words "one or more", which formerly modified "municipal corporation", are deleted as superfluous. Similarly, in subsections (b) and (c) of this section the word "governmental", which formerly modified "services", is deleted as superfluous.

In subsection (b) of this section, the phrase "the county property tax rate to be set for assessments of property in the municipal corporation" is added for clarity.

Also in subsection (b) of this section, the defined term "governing body" is substituted for the former reference to "the board of county commissioners or county council", for clarity. Similarly, in subsection (b) of this section, the phrase "governing body of the municipal corporation" is substituted for the former phrase "municipal officials", for clarity.

Also in subsection (b) of this section, the reference to the rate for "parts of the county outside the municipal corporation" is substituted for the former reference to the "general county property tax" rate, for clarity.

In the introductory language of subsection (c) of this section, the defined term "governing body" is added to modify "county", for clarity and consistency.

Defined terms: "Assessment" § 1-101