

6-308.

(a) In this section, "taxing authority" means:

(1) the county council or board of county commissioners;

(2) the City Council of Baltimore City; and

(3) the governing body of a municipal corporation.

(c) If a taxing authority intends to set a county or municipal corporation property tax rate that exceeds the constant yield tax rate, it shall advertise to the public by:

(1) placing an advertisement that satisfies the Department and meets the requirements of this section in a newspaper of general circulation in the jurisdiction of the taxing authority; or

(2) mailing a notice that meets the requirements of this section to each property taxpayer who resides in the jurisdiction.

(d) (1) The advertisement shall be at least 1/4 of a page in size for counties and 1/8 of a page in size for municipal corporations.

(2) The type that is used in the advertisement shall be:

(i) at least 18 point for counties; and

(ii) at least 12 point [with all letters capitalized] for municipal corporations.

(3) The advertisement may not be placed with legal notices or classified advertisements.

(4) THE HEADLINE FOR THE ADVERTISEMENT SHALL BE IN BOLD PRINT, WITH ALL LETTERS CAPITALIZED.

(5) THE TEXT OF THE ADVERTISEMENT, OTHER THAN THE HEADLINE, SHALL BE IN UPPER AND LOWER CASE LETTERS.

(e) The notice OR ADVERTISEMENT shall ~~state~~ BE IN THE FOLLOWING FORM:

".....COUNTY (OR CITY) (NAME OF JURISDICTION) NOTICE

OF A PROPOSED

PROPERTY TAX INCREASE

THE GOVERNING BODY .....(NAME OF TAXING AUTHORITY) OF ..... COUNTY (OR CITY) (NAME OF JURISDICTION) PROPOSES TO INCREASE PROPERTY TAXES.

1. FOR THE TAX YEAR BEGINNING JULY 1, ....., THE ESTIMATED