

to read as follows:

Article 81 - Revenue and Taxes

32A.

(A) THE BOARD OF COUNTY COMMISSIONERS OR THE COUNTY COUNCIL, AFTER CONSULTATION WITH MUNICIPAL OFFICIALS, MAY LEVY A TAX ON THE ASSESSABLE PROPERTY LOCATED WITHIN ONE OR MORE OF THE MUNICIPAL CORPORATIONS OF THE COUNTY, WHICH IS LESS THAN THE GENERAL COUNTY PROPERTY TAX RATE, IF THE MUNICIPAL CORPORATION PERFORMS GOVERNMENTAL SERVICES OR PROGRAMS IN LIEU OF SIMILAR COUNTY GOVERNMENTAL SERVICES OR PROGRAMS. IN ESTABLISHING THE PROPERTY TAX RATE ON THE ASSESSABLE PROPERTY WITHIN ONE OR MORE OF THE MUNICIPAL CORPORATIONS, THE COUNTY MAY TAKE INTO ACCOUNT THE GOVERNMENTAL SERVICES AND PROGRAMS WHICH THE MUNICIPAL CORPORATIONS PERFORM IN LIEU OF SIMILAR COUNTY GOVERNMENTAL SERVICES AND PROGRAMS AND THE EXTENT THAT THE SIMILAR SERVICES AND PROGRAMS ARE FUNDED THROUGH PROPERTY TAX REVENUES. THE COUNTY PROPERTY TAX RATE SET FOR ONE MUNICIPAL CORPORATION DOES NOT HAVE TO BE UNIFORM AMONG ALL MUNICIPAL CORPORATIONS WITHIN THE COUNTY, AND THE RATE SET FOR ONE TAX YEAR NEED NOT BE THE SAME IN ANY SUCCEEDING YEAR.

(B) IN LIEU OF A LESSER RATE OF COUNTY PROPERTY TAX AS PROVIDED IN SUBSECTION (A) OF THIS SECTION, THE COUNTY MAY MAKE A PAYMENT TO THE MUNICIPAL CORPORATIONS TO ASSIST THE MUNICIPAL CORPORATIONS IN FUNDING GOVERNMENTAL SERVICES OR PROGRAMS WHICH THE MUNICIPAL CORPORATIONS PERFORM IN LIEU OF SIMILAR COUNTY SERVICES OR PROGRAMS.

[[(C) THE PROVISIONS OF THIS SECTION ARE ONLY APPLICABLE IN THE FOLLOWING COUNTIES: ALLEGANY, ANNE ARUNDEL, PRINCE GEORGE'S AND WASHINGTON.]]

(C) THE PROVISIONS OF THIS SECTION DO NOT APPLY TO CAROLINE, CECIL, DORCHESTER, KENT, QUEEN ANNE'S, SOMERSET, TALBOT, WICOMICO AND WORCESTER COUNTIES.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved May 15, 1975.