

legislation, by February 1, 1979; and be it further

RESOLVED, That copies of this Resolution be sent to the Honorable Blair Lee III, Acting Governor of the State of Maryland.

Approved May 16, 1978.

No. 31

(House Joint Resolution 35)

A House Joint Resolution concerning

Tax Differential

FOR the purpose of directing the State Department of Fiscal Services to conduct an annual review on the progress of counties in establishing tax differentials, to report their findings to the Legislative Policy Committee, and encouraging county governments to meet with their respective municipal governments to discuss tax differential.

WHEREAS, Many county governments have established a single tax rate on all taxable property even though the county may provide some of its services only in the unincorporated areas of the county and leave the furnishings of these services within the cities and towns to the municipal governments; and

WHEREAS, As a result, owners of property within incorporated areas pay both the county and municipal governments for services but may receive the services only from the municipal governments; and

WHEREAS, The 1975 General Assembly enacted legislation permitting county governments to levy a lesser rate of county property tax on property located within a municipality where the municipality performs governmental services similar to county governmental services; and

WHEREAS, There are several Maryland counties which currently provide some form of tax differential to their municipalities including one that prohibits county taxation of municipal residents for county services they do not receive; and

WHEREAS, Most Maryland counties have declined to discuss the issue of tax differential with the respective municipal governments within them; now, therefore, be it

RESOLVED, That the General Assembly encourages counties