

WHEREAS, In some cases, county governments may also provide a service exclusively to municipal taxpayers and not to taxpayers of the unincorporated areas of the county. In some counties, the county legislative body has not recognized the problem of double taxation and has not negotiated with the legislative bodies of municipalities within those counties, to resolve the problem; and

WHEREAS, A negotiation implies cooperation between the 2 local governments, to address the problem of double taxation of municipal taxpayers, either through a property tax differential to the taxpayer or a tax rebate to the municipal corporation, whichever method best addresses the situation; and

WHEREAS, The General Assembly hereby resolves that counties should eliminate the double taxation of municipal residents in certain counties by creating a negotiation process to establish a tax equalization system based upon the value of certain governmental services provided by the municipalities, and is therefore enacting the following; now, therefore,

#### Preamble

~~WHEREAS, Taxpayers within municipal corporations of the State of Maryland pay both county and municipal property taxes. However, in instances where a county and a municipality provide the same service, the municipal taxpayer receives and pays for the service from the municipality while continuing to pay the county for a service which he does not receive. Where these situations exist, the municipal taxpayer is being doubly taxed while receiving only 1 benefit; and~~

~~WHEREAS, In some cases, county governments may also provide a service exclusively to municipal taxpayers and not to taxpayers of the unincorporated areas of the county. In some counties, the county legislative body has not recognized the problem of double taxation and has not negotiated with the legislative bodies of municipalities within these counties, to resolve the problem; and~~

~~WHEREAS, The intent of this legislation is to formalize the negotiation process to the extent that individual municipal quantification will be necessary to account for specific county services paid for, but not received by municipal taxpayers; and~~

~~WHEREAS, A negotiation implies cooperation between the 2 local governments, to address the problem of double taxation of municipal taxpayers, either through a property tax differential to the taxpayer or a tax rebate to the municipal corporation, whichever method best addresses the situation; and~~