

Also in subsection (b) of this section, the defined term "law" is substituted for the former phrase "resolution or ordinance", for clarity.

Also in subsection (b) of this section, the reference to "incorporate the State property tax in the property tax bill or to collect the State property tax" is substituted for the former reference to a county "levying any State taxes", for clarity.

As to the State tax rate provisions, see § 6-301 of this title.

As to the payment of State property tax, see §§ 10-102 and 10-103 of this article.

As to the annual certification of the State property tax rate by the Board of Public Works, see Art. 31, § 23 of the Code.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "Governing body" § 1-101
 "Law" § 1-101 "Property" § 1-101
 "State property tax" § 1-101

6-202. IMPOSITION OF COUNTY PROPERTY TAX.

THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY OR THE GOVERNING BODY OF A COUNTY MAY IMPOSE PROPERTY TAX ON THE ASSESSMENT OF PROPERTY THAT IS SUBJECT TO THAT COUNTY'S PROPERTY TAX.

REVISOR'S NOTE: This section is new language added to state expressly a provision that presently is only implied in the law.

As to the payment of county property tax, including payment of 1/4, 1/2, and 3/4 year taxes, see §§ 10-102 through 10-105 of this article.

Defined terms: "Assessment" § 1-101
 "County" § 1-101 "County property tax" § 1-101
 "Governing body" § 1-101 "Property" § 1-101
 "Property tax" § 1-101

6-203. IMPOSITION OF MUNICIPAL CORPORATION PROPERTY TAX.

(A) IN GENERAL.

EXCEPT AS OTHERWISE PROVIDED IN THIS ARTICLE, THE GOVERNING BODY OF A MUNICIPAL CORPORATION MAY IMPOSE MUNICIPAL CORPORATION PROPERTY TAX ON THOSE CLASSES OF PROPERTY THAT IT SELECTS TO BE SUBJECT TO MUNICIPAL CORPORATION PROPERTY TAX.

(B) ASSESSMENTS SUBJECT TO TAX.