"County" § 1-101 "County property tax" § 1-101
"Governing body" § 1-101
"Municipal corporation" § 1-101
"Property" § 1-101

6-307. SERVICES BY A MUNICIPAL CORPORATION IN CERTAIN COUNTIES.

THE GOVERNING BODY OF ANNE ARUNDEL COUNTY OR OF HOWARD COUNTY MAY NOT IMPOSE A COUNTY PROPERTY TAX ON PROPERTY OF A RESIDENT OF A MUNICIPAL CORPORATION FOR ANY SERVICE THAT THE MUNICIPAL CORPORATION PROVIDES FOR THE RESIDENT.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 12G-8.

The defined term "governing body" is added for clarity and consistency.

The reference that the tax is imposed on "property" is added for clarity.

The defined term "county property tax" is substituted for the former word "taxes", for clarity.

The defined term "municipal corporation" is substituted for the former words "incorporated municipality" and "municipality", for clarity and consistency.

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

6-308. CONSTANT YIELD TAX RATE.

(A) "TAXING AUTHORITY" DEFINED.

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.

(B) IN GENERAL.

(1) UNLESS THE REQUIREMENTS OF THIS SECTION ARE MET, A TAXING AUTHORITY MAY NOT SET A COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX RATE THAT EXCEEDS THE CONSTANT YIELD TAX RATE IN ANY TAXABLE YEAR EXCLUDING REVENUE FROM PROPERTY APPEARING FOR THE 1ST TIME ON THE ASSESSMENT ROLL.