

6-102.

(e) Unless exempted under § 7-211 or § 7-501 of this article, the interest or privilege of a person in property that is owned by the federal, the State, a county, or a municipal corporation government[,] is subject to property tax as though the lessee or the user of the property were the owner of the property, if the property is leased or otherwise made available to that person:

(1) by the federal, the State, a county, or municipal corporation government; and

(2) with the privilege to use the property in connection with a business that is conducted for profit.

6-302.

(c) (2) The county tax rate for the intangible personal property [may not exceed] IS 30 cents for each \$100 of assessment.

6-305.

(b) The governing body of the county shall meet annually and discuss with the governing body of any municipal corporation in the county the county property tax rate to be set for assessments of property in the municipal corporation. After the meeting if it can be demonstrated that a municipal corporation performs services or programs instead of similar county services or programs, the governing body of the county shall impose the county property tax on assessments of property in the municipal corporation at a rate that is less than the GENERAL COUNTY PROPERTY TAX rate [set for assessments of property in the parts of the county outside the municipal corporation].

6-306.

(b) The governing body of the county shall meet annually and discuss with the governing body of any municipal corporation in the county the county property tax rate to be set for assessments of property in the municipal corporation. After the meeting if a municipal corporation performs services or programs instead of similar county services or programs, the governing body of the county[,] may impose the county property tax on assessments of property in the municipal corporation at a rate that is less than the GENERAL COUNTY PROPERTY TAX rate [set for assessments of property in the parts of the county outside the municipal corporation].

6-308.

(h) The [notice] requirements for this section do not apply if a taxing authority: