

(1) increases the county or municipal corporation property tax rate above the constant yield tax rate solely because of a reduction in the taxing authority's assessable base due to a final determination of an assessment appeal; or

(2) sets a county or municipal corporation property tax rate that does not exceed the constant yield tax rate.

6-401.

(a) Except as otherwise provided in this [title] ARTICLE, to determine the amount of State, county, or municipal corporation property tax that is due, the assessment of the property is multiplied by the applicable rate.

7-107.

Unless the PUBLIC GENERAL LAW OR PUBLIC LOCAL law granting the exemption specifically refers to and modifies or supersedes this section, real property that is exempt by law enacted after July 1, 1967, from county or municipal corporation property tax is treated as taxable real property for the purpose of computing any payments of State aid to counties or municipal corporations that by law are based on the assessment of real property.

7-108.

(a) The Mayor and City Council of Baltimore City or the governing body of a county may reduce, by law, the percent of the assessment of any personal property that is subject to the county property tax under § 7-222, [§ 7-223,] § 7-224, § 7-225, or § 7-226 of this title.

7-202.

(b) (2) The exemption under paragraph (1)(ii)1. of this [section] SUBSECTION includes any personal property initially leased by a nonprofit hospital for more than 1 year under a lease that is noncancellable except for cause.

7-206.

(b) Property that is not otherwise exempt from taxation under this section or § 7-202 of this subtitle is not subject to property tax if the property:

(1) is owned by a facility; and

(2) is used:

(i) exclusively for religious worship;

(ii) exclusively for administration or for providing nonprofit services and activities to residents, [which shall include] INCLUDING that [portion] PART of land reasonably