

(iv) The ordinance or resolution may provide that the rates and charges are chargeable against all or part of the occupied lots or parcels of land in the county or municipal corporation or in service areas established by the county or municipal corporation and constitute a first lien on such property and may establish reasonable times and methods for collection of the rates or charges, which may be levied and collected and have the same priority and rights and bear the same interest and penalties and in every respect be treated the same as taxes of the county or municipal corporation.

(v) The county or municipal corporation may modify the amount of the rates and charges by a resolution of its governing body or by other action authorized by the ordinance or resolution imposing the rates and charges.

(vi) Before setting or modifying the rates and charges, the county or municipal corporation shall give notice of the proposed rates or charges in at least one newspaper of general circulation in the county or municipal corporation and hold a public hearing on the necessity or advisability of the proposed rates or charges.

(vii) The county or municipal corporation may enter into a rate covenant with the Service specifying the level of these rates and charges, the covenants described in § 3-104(m) of this subtitle, and other covenants of the county or municipal corporation to provide solid waste collection, treatment, or disposal service and assure that sufficient revenues are available to provide for the payments due under the contract.

(viii) The powers granted by this section are in addition to other powers of a county or municipal corporation granted under law and may not be restricted by any debt or tax rate limitation in any general law, local law, or charter provision.

(ix) Rates and charges imposed under this section are not subject to the jurisdiction of any entity other than the Service or the contracting municipality.

(3) Any contract between the Service and a municipality shall be valid, binding, and enforceable against the municipality if it is approved by resolution of the governing body of the municipality.

(4) A county or municipal corporation may exercise the powers granted under this section notwithstanding any limitations or other provisions to the contrary of Articles 23A, 25A, or 25B of the Code or of any charter or local law.

3-123.

The exercise of the powers granted by this subtitle is for the benefit of the people of the State for the improvement of their health and living conditions. Since the activities of the Service and the operation and maintenance of its projects constitute the performance of essential governmental functions, the Service is exempt from any payment of or liability for any and all taxes, whether federal, State, or local, now or hereafter levied or imposed, and any assessments or other governmental charges. The bonds and notes of the Service issued pursuant to the authority of this subtitle, their transfer, the interest payable thereon, and any income derived therefrom, including any profit realized in the sale or exchange thereof, at all times shall be exempt from taxation of every kind and nature whatsoever by the State, or by any of its political subdivisions, municipal corporations, or public units of any kind.