

Article 28 – Maryland–National Capital Park and Planning Commission

6-106.

(a) Montgomery County shall levy against all of the property within that portion of the metropolitan district within Montgomery County assessed for the purposes of county taxation annually a tax of nine cents on each \$100 of assessed valuation. The tax shall be levied notwithstanding the fact that no interest may be due on any bonds and/or notwithstanding the fact that no bonds have been issued under this title. Every 60 days the tax so levied and collected to date by the county shall be remitted to the Commission. The proceeds of the nine cents tax, after providing for debt service on bonds issued pursuant to §§ 6-101 and 6-105 of this title may be used by the Commission for policing the several parks or other areas under its jurisdiction and/or for the purpose of acquisition, development, beautification, or maintenance of parks and/or other areas and/or the establishment therein of playground and recreational facilities as the Commission determines. In addition to the foregoing nine cents mandatory tax, Montgomery County may levy against all property within that portion of the metropolitan district within Montgomery County assessed for the purposes of county taxation annually a tax of two cents on each \$100 of assessed valuation; this additional two cents tax shall be in lieu of, and in complete satisfaction of, any and all obligations of the county to pay for any part of the maintenance of the Commission's park system pursuant to § 8 of Chapter 761 of the Laws of Maryland, 1953, and all agreements executed pursuant to the terms of that law.

(b) Prince George's County may levy, collect and pay over to the Commission any or all of the taxes authorized in subsection (a) in like manner and upon the same basis as set forth in subsection (a), in which event all the provisions of subsection (a) apply equally to both counties.

(c) Of the tax which Prince George's County is authorized to levy in this title, the county shall levy in each fiscal year at least ten cents on each \$100 of assessed value of all property subject to assessment and taxation by the county within that portion of the metropolitan district lying within Prince George's County. The tax shall be levied and paid over to the Commission in the manner prescribed elsewhere in this title. The proceeds of the collection of the tax shall be applied primarily to the payment of the principal and interest of any bonds heretofore or hereafter issued by the Commission for the acquisition of park lands in that portion of the metropolitan district lying within Prince George's County pursuant to the authority of this title and within the limitations on indebtedness prescribed in this title. However, the proceeds of the tax shall also be paid to the Commission notwithstanding the fact that no principal or interest payments may be due with respect to any bonds and notwithstanding the fact that no bonds may be issued or outstanding in any one fiscal year. It is the intent of this subsection to provide the Commission with funds to finance the acquisition of park lands within that portion of the metropolitan district lying within Prince George's County, either from current revenues or by the issue of bonds, and furthermore, to provide the Commission with funds necessary for the maintenance, operation, and development of park land so acquired.

(d) The County Council of Montgomery County and the County Council of Prince George's County may levy an ad valorem tax in Prince George's County and in Montgomery County annually, in addition to all other taxes levied, for the benefit of and