HAS ADOPTED FOR THAT MUNICIPAL CORPORATION AS PART OF ITS ANNUAL BUDGET AND TAX RATE SETTING PROCESS.

- (2) IF THE GOVERNING BODY OF A MUNICIPAL CORPORATION OR A CITIZEN OF A MUNICIPAL CORPORATION IS DISSATISFIED WITH THE LEVEL OF PROPERTY TAX SETOFF APPROVED BY A COUNTY GOVERNING BODY, THE GOVERNING BODY OF THE MUNICIPAL CORPORATION OR CITIZEN MAY APPEAL THIS RESULT TO THE CIRCUIT COURT.
- (K) (1) IF THE GOVERNING BODY OF THE COUNTY FAILS TO MEET THE REQUIRED DEADLINE IN SUBSECTION (1) OF THIS SECTION:
- (I) THE PROPERTY TAX SETOFF SHALL BE SET AT 105%-OF THE LEVEL OF THE SETOFF DURING THE PRECEDING YEAR; OR
- (II) THE MUNICIPAL CORPORATION MAY PETITION THE CIRCUIT COURT FOR THE COUNTY FOR A RULING ON THE APPROPRIATE LEVEL OF THE PROPERTY TAX SETOFF.
- (2) IF THE MUNICIPAL CORPORATION PETITIONS THE CIRCUIT COURT FOR THE COUNTY, THE CIRCUIT COURT SHALL ESTABLISH THE APPROPRIATE LEVEL OF PROPERTY TAX SETOFF WHICH MAY NOT BE LESS THAN 105% OF THE LEVEL OF THE PROPERTY TAX SETOFF PROVIDED DURING THE PRECEDING YEAR. 6-306.

(a) IN THIS-SECTION, "SETOFF" MEANS:

- (1) THE DIFFERENCE BETWEEN THE GENERAL COUNTY PROPERTY TAX RATE AND THE PROPERTY TAX RATE THAT IS SET FOR ASSESSMENTS OF PROPERTY IN A MUNICIPAL CORPORATION; OR
- (2) A PAYMENT TO A MUNICIPAL CORPORATION TO AID THE MUNICIPAL CORPORATION IN FUNDING SERVICES OR PROGRAMS THAT ARE SIMILAR TO COUNTY SERVICES OR PROGRAMS.
 - (B) This section applies to any county not listed in § 6-305 of this subtitle:
- [(b)](C) 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 IN ACCORDANCE WITH THE PROCEDURES DESCRIBED IN THIS SECTION. [After the meeting if] 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.
- {(c)}(D) In determining the county property tax rate to be set for assessments of property in a municipal corporation, the governing body of the county may consider:
- (1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and