

(2) for personal property, the value to which the property tax rate may be applied.

6-301.

(a) Except as provided in subsection (b) of this section, the Board of Public Works annually shall set the [rate] RATES for State property tax for the next taxable year as authorized by the General Assembly.

6-302.

(b) (1) Except as provided in subsection (c) of this section, §§ 6-305 and 6-306 of this subtitle and § 6-203 of this title[, ]:

(I) there shall be a single county property tax rate for all REAL property subject to county property tax EXCEPT FOR OPERATING REAL PROPERTY DESCRIBED IN § 8-109(C) OF THIS ARTICLE; AND

(II) THE COUNTY TAX RATE APPLICABLE TO PERSONAL PROPERTY AND THE OPERATING REAL PROPERTY DESCRIBED IN § 8-109(C) OF THIS ARTICLE FOR TAXABLE YEARS BEGINNING AFTER JUNE 30, 2001 SHALL BE 2.5 TIMES THE RATE FOR REAL PROPERTY.

(2) Paragraph (1) of this subsection does not affect a special rate prevailing in a taxing district or part of a county.

6-303.

(c) (1) Except as provided in subsection (a)(2) of this section and § 6-305 of this subtitle[, ]:

(I) there shall be a single municipal corporation property tax rate for all REAL property subject to municipal corporation property tax EXCEPT FOR OPERATING REAL PROPERTY DESCRIBED IN § 8-109(C) OF THIS ARTICLE; AND

(II) THE MUNICIPAL TAX RATE APPLICABLE TO PERSONAL PROPERTY AND THE OPERATING REAL PROPERTY DESCRIBED IN § 8-109(C) OF THIS ARTICLE FOR TAXABLE YEARS BEGINNING AFTER JUNE 30, 2001 SHALL BE 2.5 TIMES THE RATE FOR REAL PROPERTY.

(2) Paragraph (1) of this subsection does not affect a special rate prevailing in a taxing district or part of a municipal corporation.

7-207.

(b) Except as provided in subsection (d) of this section, a dwelling house is exempt from property tax to the extent of [[\$6,000] \$15,000] of its assessment if the dwelling house is owned by:

- (1) a blind individual; or
- (2) a surviving spouse.