[(g)] (F) A taxing authority that does not exceed the constant yield tax rate shall notify the Department within the time set by the Director.

6–308.

(a)   In this section, "taxing authority" means:

(1)   the county council or board of county commissioners;

(2)   the City Council of Baltimore City; and

(3)   the governing body of a municipal corporation.

(b)   (1)   Unless the requirements of this section are met, a taxing authority may not set a county or municipal corporation REAL property tax rate that exceeds the constant yield tax rate in any taxable year excluding revenue from REAL property appearing for the 1st time on the assessment roll.

(2)   A taxing authority does not meet the requirements of this section until it provides to the Department:

(i)   on or before 15 days after the date of the advertisement required by this section a copy of the entire newspaper page that carried the meeting notice required by this section; or

(ii)   the evidence that the Department requires of the mailing of the notices described in subsection (c) of this section.

(c)   If a taxing authority intends to set a county or municipal corporation REAL property tax rate that exceeds the constant yield tax rate, it shall advertise to the public by:

(1)   placing an advertisement that satisfies the Department and meets the requirements of this section in a newspaper of general circulation in the jurisdiction of the taxing authority; or

(2)   mailing a notice that meets the requirements of this section to each property taxpayer who resides in the jurisdiction.

(d)   (1)   The advertisement shall be at least 1/4 of a page in size for counties and 1/8 of a page in size for municipal corporations.

(2)   The type that is used in the advertisement shall be:

(i)   at least 18 point for counties; and

(ii)   at least 12 point for municipal corporations.

(3)   The advertisement may not be placed with legal notices or classified advertisements.

(4)   The headline for the advertisement shall be in bold print, with all letters capitalized.