

Article - Tax - Property

6-305.

(a) IN THIS SECTION, "TAX 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 only in:

- (1) Allegany County;
- (2) Anne Arundel County;
- (3) Baltimore County;
- (4) Garrett County;
- (5) Harford County;
- (6) Howard County;
- (7) Montgomery County; and
- (8) Prince George's County.

[(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 AS PROVIDED IN THIS SECTION. After the meeting if it can be demonstrated that a municipal corporation performs services or programs instead of similar county services or programs, the governing body of the county shall [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] GRANT A TAX SETOFF TO THE MUNICIPAL CORPORATION.

[(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 shall consider:

(1) the services and programs that are performed by the municipal corporation instead of similar county services and programs; and

(2) the extent that the similar services and programs are funded by property tax revenues.

[(d)](E) The county property tax rate for assessments of property located in a municipal corporation is not required to be: