

(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 AS PROVIDED IN THIS SECTION. After the meeting 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] 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 may 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:

(1) the same as the rate for property located in other municipal corporations in the county; or

(2) the same as the rate set in a prior year.

[(e) Instead of imposing a county property tax at a lesser rate for assessments of property in a municipal corporation, the governing body of the county may make a payment to a municipal corporation to aid the municipal corporation in funding municipal corporation services or programs that are similar to county services or programs.]

(F) (1) AT LEAST 180 DAYS BEFORE THE DATE THAT THE ANNUAL COUNTY BUDGET IS REQUIRED TO BE APPROVED, ANY MUNICIPAL CORPORATION IN THE COUNTY THAT DESIRES THAT A TAX SETOFF BE PROVIDED SHALL SUBMIT TO THE COUNTY A PROPOSAL THAT STATES THE DESIRED LEVEL OF PROPERTY TAX SETOFF FOR THE NEXT FISCAL YEAR.

(2) (I) A REQUEST SUBMITTED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE ACCOMPANIED BY:

1. A DESCRIPTION OF THE SCOPE AND NATURE OF THE SERVICES OR PROGRAMS PROVIDED BY THE MUNICIPAL CORPORATION INSTEAD OF SIMILAR SERVICES OR PROGRAMS PROVIDED BY THE COUNTY; AND

2. FINANCIAL RECORDS AND OTHER DOCUMENTATION REGARDING MUNICIPAL REVENUES AND EXPENDITURES.