

FOR the purpose of authorizing in several counties a different rate of property tax within municipal corporations or a payment in lieu of a different rate of tax.

BY adding to

Article 81 - Revenue and Taxes
Section 32A
Annotated Code of Maryland
(1969 Replacement Volume and 1974 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That new Section 32A be and it is hereby added to Article 81 - Revenue and Taxes, of the Annotated Code of Maryland (1969 Replacement Volume and 1974 Supplement) to read as follows:

Article 81 - Revenue and Taxes

32A.

(A) THE BOARD OF COUNTY COMMISSIONERS OR THE COUNTY COUNCIL, AFTER CONSULTATION WITH MUNICIPAL OFFICIALS, MAY LEVY A TAX ON THE ASSESSABLE PROPERTY LOCATED WITHIN ONE OR MORE OF THE MUNICIPAL CORPORATIONS OF THE COUNTY, WHICH IS LESS THAN THE GENERAL COUNTY PROPERTY TAX RATE, IF THE MUNICIPAL CORPORATION PERFORMS GOVERNMENTAL SERVICES OR PROGRAMS IN LIEU OF SIMILAR COUNTY GOVERNMENTAL SERVICES OR PROGRAMS. IN ESTABLISHING THE PROPERTY TAX RATE ON THE ASSESSABLE PROPERTY WITHIN ONE OR MORE OF THE MUNICIPAL CORPORATIONS, THE COUNTY MAY TAKE INTO ACCOUNT THE GOVERNMENTAL SERVICES AND PROGRAMS WHICH THE MUNICIPAL CORPORATIONS PERFORM IN LIEU OF SIMILAR COUNTY GOVERNMENTAL SERVICES AND PROGRAMS AND THE EXTENT THAT THE SIMILAR SERVICES AND PROGRAMS ARE FUNDED THROUGH PROPERTY TAX REVENUES. THE COUNTY PROPERTY TAX RATE SET FOR ONE MUNICIPAL CORPORATION DOES NOT HAVE TO BE UNIFORM AMONG ALL MUNICIPAL CORPORATIONS[.] WITHIN THE COUNTY, AND THE RATE SET FOR ONE TAX YEAR NEED NOT BE THE SAME IN ANY SUCCEEDING YEAR.

(B) IN LIEU OF A LESSER RATE OF COUNTY PROPERTY TAX AS PROVIDED IN SUBSECTION (A) OF THIS SECTION, THE COUNTY MAY MAKE A PAYMENT TO THE MUNICIPAL CORPORATIONS TO ASSIST THE MUNICIPAL CORPORATIONS IN FUNDING GOVERNMENTAL SERVICES OR PROGRAMS WHICH THE MUNICIPAL CORPORATIONS PERFORM IN LIEU OF SIMILAR COUNTY SERVICES OR PROGRAMS.