

Article - Local Government

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§1–101.

- (a) In this article the following words have the meanings indicated.
- (b) (1) “Charter county” means a county that has adopted charter home rule under Article XI–A of the Maryland Constitution.
 - (2) “Charter county” does not include Baltimore City.
- (c) “Code county” means a county that has adopted code home rule under Article XI–F of the Maryland Constitution.
- (d) “Commission county” means a county that has not adopted charter or code home rule.
- (e) “County” means a county of the State or Baltimore City.
- (f) “Governing body” means:
 - (1) for Baltimore City, the Mayor and City Council of Baltimore City;
 - (2) for a charter county:
 - (i) that does not have an elected chief executive officer, the county council; or
 - (ii) that has an elected chief executive officer, the county council or the county council and the county executive, as provided by the county charter;
 - (3) for a code county, the county commissioners;
 - (4) for a commission county, the county commissioners; and
 - (5) for a municipality, the body provided under the municipal charter.
- (g) “Municipality” means a municipality that is organized under Article XI–E of the Maryland Constitution.
- (h) “Person” means an individual, receiver, trustee, guardian, personal representative, fiduciary, representative of any kind, partnership, firm, association, corporation, or other entity.
 - (i) (1) Except as provided in paragraph (2) of this subsection, “state” means:
 - (i) a state, possession, territory, or commonwealth of the United States; or

(ii) the District of Columbia.

(2) When capitalized, “State” means Maryland.

(j) “Tax collector” means the person or governmental unit responsible for collecting a tax.

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