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§10–314.

(a) Except as provided in subsection (b) of this section, a county may establish, modify, or abolish special taxing districts for any purpose listed in this title.

(b) This section does not authorize the modification or abolition of an existing special taxing district that:

(1) performs municipal services, other than furnishing fire protection or library service; and

(2) is governed or administered by a committee or a commission elected or appointed independently of the county legislative body.

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