

Office of the County Auditor

Auditor's Analysis

Council Resolution No. 103-2020

Introduced: June 1, 2020

Auditor: Owen Clark

Fiscal Impact:

The fiscal impact of this legislation cannot be determined at this time.

Factors that affect the fiscal impact and may result in lost revenue include the following scenarios:

- A proposed property tax increase is subsequently rejected by a simple majority of County voters; or
- A property tax increase is proposed between election cycles for the U.S. House of Representatives, which is every two years.

According to the Baltimore Sun's Ad Options website, the cost¹ to publish the amendment announcement in the Howard County Times will be approximately \$340.

Purpose:

To amend the County Charter to allow certain property tax increases to only be made with the approval of County voters during the next General Election for members of the U.S. House of Representatives, which take place every two years.

Other Comments:

This resolution has not been given legal sufficiency by the County's Office of Law on the basis that voters cannot set the property tax rate.

Members of the U.S. House of Representatives serve two-year terms and get elected every midterm and presidential election year. Assuming this resolution passes, the first opportunity where County voters could pass a proposed property tax increase would be November 2022 for the tax year beginning July 1, 2023.

Our review of the State's Tax-Property Article indicates this resolution would impact increases to the county property tax, fire and rescue property tax, and personal property tax.

¹ Source: <https://placeanad.baltimoresun.com/ad-options/?pub=howard-county-times&type=productpublication>
\$68 per publication x 5 weeks = \$340

Charter amendments must be approved by a two-thirds Council vote and are then submitted to the voters of Howard County for their adoption or rejection.

Any amendment to the Charter must be published in at least one newspaper of general circulation within the County for five successive weeks prior to the election.

The next general election in Maryland is scheduled for Tuesday, November 3, 2020.