

Introduced 6/1/2020  
Public Hearing Not heard  
Council Action 6/6/2020  
Executive Action \_\_\_\_\_  
Effective Date \_\_\_\_\_

## County Council of Howard County, Maryland

2020 Legislative Session

Legislative Day No. 9

### Resolution No. 103 -2020

Introduced by: David Yungmann

A RESOLUTION proposing to add County Charter Section 619 to provide that certain property tax rate increases may only be made with the approval of the voters; and submitting this amendment to the voters of Howard County for their adoption or rejection in accordance with Article X of the Howard County Charter and Article XI-A of the Maryland Constitution.

Introduced and read first time June 1, 2020. Ordered posted and hearing scheduled.

By order

Diane Schwartz Jones  
Diane Schwartz Jones, Administrator

Not heard at Sponsor's request.

This Resolution was read the third time on \_\_\_\_\_, 2020 and Passed \_\_\_\_\_, Passed with amendments \_\_\_\_\_, Failed \_\_\_\_\_.

By order \_\_\_\_\_

Diane Schwartz Jones, Administrator

This Resolution was read the third time and was Adopted \_\_\_\_\_, Adopted with amendments \_\_\_\_\_, Failed \_\_\_\_\_, Withdrawn  by the County Council on July 20, 2020.

By order

Diane Schwartz Jones  
Diane Schwartz Jones, Administrator

NOTE: [[text in brackets]] indicates deletions from existing law; TEXT IN SMALL CAPITALS indicates additions to existing law; Strike-out indicates material deleted by amendment; Underlining indicates material added by amendment.

1  
2           **BE IT RESOLVED** by the County Council of Howard County, Maryland, that County  
3 Charter Section 619. - [Reserved.] is, upon approval of the voters of Howard County, amended to  
4 read as follows:

5  
6                           **Article VI. - Budgetary and Fiscal Procedures.**

7                           **Section 619. – PROPERTY TAX RATE INCREASE.**

8  
9 Section 619. PROPERTY TAX RATE INCREASE.

10  
11 (A)       THIS SECTION APPLIES IF THE COUNTY IMPOSES A COUNTY PROPERTY TAX IN  
12 ACCORDANCE WITH THE TAX-PROPERTY ARTICLE OF THE MARYLAND CODE.

13  
14 (B)       THE COUNTY COUNCIL SHALL REFER TO A REFERENDUM OF THE QUALIFIED VOTERS OF  
15 THE COUNTY, AT THE NEXT REGULAR GENERAL ELECTION FOR MEMBERS OF THE HOUSE OF  
16 REPRESENTATIVES OF THE UNITED STATES, ANY ORDINANCE OR RESOLUTION INCREASING THE  
17 TAX RATE FOR THE NEXT TAXABLE YEAR ON ASSESSMENTS OF PROPERTY SUBJECT TO THE  
18 COUNTY'S PROPERTY TAX.

19  
20 (C)       EACH ORDINANCE OR RESOLUTION SHALL BE SUBJECT TO A SEPARATE BALLOT QUESTION  
21 AT THE REFERENDUM.

22  
23 (D)       ANY INCREASE IN THE TAX RATE ABOVE THE AMOUNT CHARGED IN THE PRECEDING  
24 FISCAL YEAR SHALL NOT TAKE EFFECT UNLESS APPROVED BY A SIMPLE MAJORITY OF VOTERS  
25 VOTING ON THE BALLOT QUESTION AT THE REFERENDUM.

26  
27 (E)       ON THE APPROVAL OF THE ORDINANCE OR RESOLUTION BY A SIMPLE MAJORITY OF  
28 VOTERS VOTING ON THE BALLOT QUESTION AT THE REFERENDUM, THE ORDINANCE OR  
29 RESOLUTION SHALL TAKE EFFECT IMMEDIATELY.

30  
31           **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,  
32 Maryland, that at the next general election to be held in Maryland, the proposed amendment to  
33 the Howard County Charter shall be submitted to the voters of Howard County for their adoption  
34 or rejection in accordance with the provisions of the Article X of the Howard County Charter and

1 Article XI-A of the Maryland Constitution, and if adopted by the majority of the voters, shall  
2 stand adopted from and after the 30th day following the general election.

3

4 **AND BE IT FURTHER RESOLVED** by the County Council of Howard County,  
5 Maryland, that this Resolution, having been approved by two-thirds of the members of the  
6 Howard County Council, stands adopted this \_\_\_ day of \_\_\_\_\_, 2020 in accordance  
7 with provisions of Article X of the Howard County Charter.

**Office of the County Auditor  
Auditor's Analysis**

**Council Resolution No. 103-2020**

Introduced: June 1, 2020

Auditor: Owen Clark

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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 cost<sup>1</sup> 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.

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<sup>1</sup> 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.

**Sayers, Margery**

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**From:** Angie Boyter <angie.boyter@gmail.com>  
**Sent:** Sunday, June 21, 2020 11:14 AM  
**To:** CouncilMail  
**Subject:** CR103-2020

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

Dear Council Members,

I urge you to vote against the proposed amendment to the Charter that makes increases in the property tax rate subject to voter approval, because it simply will not work.

First of all, the most obvious problem is that, since elections only occur every two years, any tax increase for a fiscal year beginning in an odd-numbered year cannot take place until that fiscal year is over. Even in an even-numbered year, the tax increase will be proposed, the budget will be approved, and the fiscal year will be well underway before the election takes place. If the increase is approved, revised tax bills will have to be sent out, and confused residents will have to ante up extra taxes. If it is not approved, the county will have to cut expenses in the middle of the year.

Again, this will not work! PLEASE do not put it on the ballot. Thinking voters will wonder at your lack of attention to detail. Others may vote for it, and if it passes, the county will be face fiscal difficulties any time they need to raise the tax rate.

Angie Boyter

**Sayers, Margery**

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**From:** Cynthia Williams <cawilliams66@hotmail.com>  
**Sent:** Monday, June 8, 2020 5:55 PM  
**To:** CouncilMail  
**Subject:** CR103-2020 - Opposed

[Note: This email originated from outside of the organization. Please only click on links or attachments if you know the sender.]

The League of Women of Howard County is opposed to CR103-2020, which would require that property taxes may only be made with approval of the voters, based on positions supported by the League of Women Voters of Maryland.

The League supports an equitable and efficient fiscal structure which assures that adequate and timely revenues are available to finance planned expenditures. While recognizing that public acceptance of the need to increase taxes is desirable, the League is opposed to any constitutional amendment proposed to limit taxes and spending. A referendum on property tax increases could result in undermining the ability of the County Executive and County Council to fulfill its fiscal responsibilities to the taxpayers of Howard County.

Thank you for your attention.

Cynthia Williams  
President  
League of Women Voters of Howard County