

# County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

## Resolution No. 109 2025

Introduced by: The Chairperson at the request of the County Executive

Short Title: Property Tax – Fiscal Year 2026

Title: A RESOLUTION levying a property tax for the fiscal year beginning July 1, 2025 and ending June 30, 2026; setting the tax rates for property; and providing for the collection of the property tax.

Introduced and read first time May 5, 2025.

By order Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 19, 2025.

By order Michelle Harrod  
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 21, 2025.

Certified By Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on May 23, 2023

Calvin Ball  
Calvin Ball, County Executive

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           **WHEREAS**, the County Council has adopted the Annual Budget and Appropriation  
2 Ordinance, and having considered all sources of revenue, has found it necessary to levy and impose  
3 a property tax to balance the budget; and  
4

5           **WHEREAS**, pursuant to Section 6-302 of the Tax-Property Article of the Annotated Code  
6 of Maryland, the County Council is authorized to set a property tax rate on real property within  
7 Howard County; and  
8

9           **WHEREAS**, Section 6-302 of the Tax-Property Article of the Annotated Code of  
10 Maryland requires that the property tax rate for personal property and operating real property  
11 assessed under Section 8-109(c) of the Tax-Property Article of the Annotated Code of Maryland,  
12 be set at no more than 2.5 times the rate for real property; and  
13

14           **WHEREAS**, the property tax rate was last adopted by Council Resolution No. 65-2024  
15 and there are no changes proposed for Fiscal Year 2026.  
16

17           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
18 Maryland this 21 day of May, 2025, pursuant to Section 6-302 of the Tax - Property  
19 Article of the Annotated Code of Maryland, that it hereby imposes a Howard County property tax  
20 for the fiscal year beginning July 1, 2025 and ending June 30, 2026 upon the assessment of  
21 property subject to the property tax in Howard County; and  
22

23           **BE IT FURTHER RESOLVED** that the tax rate on real property is hereby fixed at **\$1.044**  
24 **on each \$100** of assessed valuation of such property; and  
25

26           **BE IT FURTHER RESOLVED** that the tax rate on operating personal property and  
27 operating real property owned by a public utility under Section 8-109 of the Tax-Property Article  
28 of the Annotated Code of Maryland is set at **\$2.610 on each \$100** of assessed valuation of such  
29 property; and  
30

31           **BE IT FURTHER RESOLVED** that the County Executive shall cause the property tax  
32 to be collected in the manner provided by law; and

1

2           **BE IT FURTHER RESOLVED** that the property tax rate shall be effective July 1, 2025  
3 and shall continue in effect until changed or repealed by subsequent resolution of the County  
4 Council.

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on  
May 23, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2025.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2025.

Michelle R. Harrod, Administrator to the County Council