

County Council of Howard County, Maryland

2026 Legislative Session

Legislative Day No. 6

Resolution No. 92 -2026

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

Short Title: Department of Finance – Fee Schedules

Title: A RESOLUTION adopting a schedule of fees for functions regulated by the Department of Finance.

Introduced and read first time _____, 2026.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2026.

By order _____
Michelle Harrod, Administrator

This Resolution was read the third time and was Adopted ____, Adopted with amendments ____, Failed ____, Withdrawn ____, by the County Council on _____, 2026.

Certified By _____
Michelle Harrod, 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 **WHEREAS**, Section 11.201 of the Howard County Code provides that the County Council
2 shall set the fee for issuance of a lien certificate; and

3
4 **WHEREAS**, Section 14-813 of the Tax-Property Article of the Annotated Code of
5 Maryland allows certain expenses of a tax sale to be charged including, without limitation,
6 advertising notices, paying for the auctioneer, obtaining the advice of the County Solicitor and
7 sending certified letters to property owners after tax sale; and

8
9 **WHEREAS**, Howard County requires applicants for approval of a Tax Increment
10 Financing (TIF) District or a Special Taxing District (STD) to agree to pay all costs incurred by
11 the County associated with processing such request including, without limitation, costs of
12 consultants’ review of financial data, outside legal counsel and administrative expenses in
13 reviewing the TIF or STD proposal; and

14
15 **WHEREAS**, lien certificate, tax sale, and TIF/STD fees were last adopted by the passage
16 of Council Resolution No. 104-2025 and no changes are proposed for Fiscal Year 2027.

17
18 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
19 Maryland this _____ day of _____, 2026, that it adopts the attached schedules of fees
20 for functions administered by the Department of Finance; and

21
22 **BE IT FURTHER RESOLVED** that these fee schedules shall be effective July 1, 2026
23 and shall continue in effect until changed or repealed by subsequent resolution of the County
24 Council.

FEE FOR ISSUANCE OF A LIEN CERTIFICATE

This fee is set pursuant to Section 11.201 of the Howard County Code which provides that the County Council shall set the fee for issuance of a lien certificate.

Charge per certificate \$50

FEE FOR TAX SALE

This fee is set pursuant to Section 14-813 of the Tax-Property Article of the Annotated Code of Maryland that allows certain expenses to be charged for a tax sale including, without limitation, advertising notices, paying for the auctioneer, obtaining the advice of the County Solicitor, and sending certified letters to property owners after tax sale.

Tax sale fee \$141

TAX INCREMENT FINANCING OR SPECIAL TAXING DISTRICT FEE

Those persons who apply to the County for approval of a Tax Increment Financing (TIF) District, authorized by the Maryland TIF Act codified at Title 12, Subtitle 2 of the Economic Development Article of the Annotated Code of Maryland, and/or of a Special Taxing District (STD), authorized by Title 21, Subtitle 5 of the Local Government Article of the Annotated Code of Maryland, agree to pay the costs incurred by the County associated with processing such requests including, without limitation, costs of consultants' review of the financial data, outside legal counsel and Administrative expenses in reviewing such proposal.

PRE-APPLICATION SCREENING FEE: \$2,500 per proposal to cover the costs of outside professional services and staff time required to make a preliminary assessment as to the viability of the project.

LETTER OF INTENT FEE: \$50,000 to be paid at the time the County and the Applicant sign a Letter of Intent outlining the terms related to covering the County's associated costs and expenses incurred in addition to the Pre-Application Screening Fee.

TOTAL FEE: All amounts incurred by the County for financial, legal, and other consultants related to review of a TIF or STD request, and all administrative expenses actually incurred by the County in processing such requests, including finalizing an application related to same. Costs and expenses which exceed the Letter of Intent Fee shall be billed and paid by the Applicant as they are incurred, but shall be fully paid prior to the introduction of the legislation to establish the development and/OR special taxing districts and authorize the issuance of the debt.

REFUND: If the Fee collected exceeds the actual costs and administrative expenses associated with the review of the TIF and/or STD proposal, the excess shall be refunded to the Applicant.