

County Council of Howard County, Maryland

2020 Legislative Session

Legislative Day No. **6**

Resolution No. 81-2020

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

A RESOLUTION levying Fire and Rescue tax rates beginning July 1, 2020.

Introduced and read first time _____, 2020.

By order _____
Diane Schwartz Jones, Administrator

Read for a second time at a public hearing on _____, 2020.

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 _____, 2020.

Certified By _____
Diane Schwartz Jones, Administrator

Approved by the County Executive on _____, 2020

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 the amounts necessary to provide for emergency medical
3 treatment, fire suppression, prevention, and related functions, finds it necessary to levy a fire and
4 rescue tax in order to fund the County's operating and capital costs to provide fire and emergency
5 services; and
6

7 **WHEREAS**, Section 17.102 of the County Code provides for a fire and rescue tax on all
8 assessable property in the County; and
9

10 **WHEREAS**, Section 6-302 of the Tax-Property Article of the Annotated Code of
11 Maryland requires that the property tax rate for personal property and operating real property of
12 a public utility, as assessed under Section 8-109(c) of the Tax-Property Article of the Annotated
13 Code of Maryland, be set at no more than 2.5 times the rate for real property; and
14

15 **WHEREAS**, from 1992 to 2012, the County had two separate fire tax districts; and
16

17 **WHEREAS**, on March 29, 2012, the County Council passed Council Bill 9-2012 that
18 eliminated the separate fire districts and created a single fire tax district; and
19

20 **WHEREAS**, by passage of Council Resolution No. 86-2019, the Fire and Rescue tax rate
21 was increased beginning in Fiscal Year 2020 and there are no changes proposed for Fiscal Year
22 2021.
23

24 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
25 Maryland, this _____ day of _____, 2020, pursuant to the provisions of Section 17.102
26 of the Howard County Code, that a Howard County Fire and Rescue Tax is levied upon all
27 assessable property in the County beginning July 1, 2020 in the following amounts per \$100 of
28 assessed valuation:
29

30 Fiscal Year 2021 rate per \$100 assessed value	23.6 cents
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31

1 Fiscal Year 2021 rate per \$100 assessed value for 59 cents
2 operating personal property and operating real property
3 owned by public utilities
4

5 **AND BE IT FURTHER RESOLVED** that the Fire and Rescue Tax rates shall become
6 effective July 1, 2020 and shall continue in effect until changed or repealed by subsequent action
7 of the County Council.