

**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 May 4th, 2020.

By order *Diane Schwartz Jones*  
Diane Schwartz Jones, Administrator

Read for a second time at a public hearing on May 18, 2020.

By order *Diane Schwartz Jones*  
Diane Schwartz Jones, Administrator

This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 27, 2020.

Certified By *Diane Schwartz Jones*  
Diane Schwartz Jones, Administrator

Approved by the County Executive on June 3, 2020

*[Signature]*  
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 27<sup>th</sup> day of May, 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  
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.