

County Council of Howard County, Maryland

2021 Legislative Session

Legislative Day No. 7

Resolution No. 87-2021

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

A RESOLUTION levying Fire and Rescue tax rates beginning July 1, 2021.

Introduced and read first time _____, 2021.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2021.

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 _____, 2021.

Certified By _____
Michelle Harrod, Administrator

Approved by the County Executive on _____, 2021

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**, the Fire and Rescue Tax was last set by the adoption of Council Resolution
21 No. 81-2020 and there are no changes proposed for Fiscal Year 2022.

22
23 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
24 Maryland, this _____ day of _____, 2021, pursuant to the provisions of Section 17.102
25 of the Howard County Code, that a Howard County Fire and Rescue Tax is levied upon all
26 assessable property in the County beginning July 1, 2021 in the following amounts per \$100 of
27 assessed valuation:

- 28 • Fiscal Year 2022 rate per \$100 assessed value 23.6 cents
29
30 • Fiscal Year 2022 rate per \$100 assessed value for 59 cents
31 operating personal property and operating real property

1 owned by public utilities

2

3 **AND BE IT FURTHER RESOLVED** that the Fire and Rescue Tax rates shall become
4 effective July 1, 2021 and shall continue in effect until changed or repealed by subsequent action
5 of the County Council.