

**County Council of Howard County, Maryland**

2021 Legislative Session

Legislative Day No. 7

**Resolution No. 91 -2021**

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

A RESOLUTION establishing a recordation tax rate on instruments of writing that are recorded with the Clerk of the Circuit Court.

Introduced and read first time May 3, 2021.  
By order Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 17, 2021.  
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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 26, 2021.

Approved by the County Executive on June 3, 2021  
Certified By Michelle Harrod  
Michelle Harrod, Administrator  
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**, Section 12-103(b) of the Tax-Property Article of the Annotated Code of  
2 Maryland authorizes the governing body of a County to impose a recordation tax upon  
3 instruments of writing recorded with the clerk of the circuit court for the County; and  
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5           **WHEREAS**, the Recordation Tax was last adopted by the passage of Council Resolution  
6 No. 84-2019 and there are no changes proposed for Fiscal Year 2022; and  
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8           **WHEREAS**, the County Executive has recommended the rate of the recordation tax.  
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10           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
11 Maryland this 26 day of May, 2021 that it sets a recordation tax of **\$2.50 on each**  
12 **\$500 or fraction of \$500** of consideration payable or of the principal amount of debt secured for  
13 an instrument of writing, the tax to be imposed on the instrument of writing prior to recordation  
14 with the Clerk of the Court; and  
15

16           **BE IT FURTHER RESOLVED** that the recordation tax rate shall be effective July 1,  
17 2021 and shall continue in effect until changed or repealed by subsequent resolution of the  
18 County Council.