County Council of Howard County, Maryland

2021 Legislative Session	Legis lative Day No.
Resolution No.	-2021
Introduced by: The Chairperson at the	ne request of the County Executive
A RESOLUTION levying Fire and Rescue tax rate	s beginning July 1, 2021.
Introduced and read first time <u>May 3</u> , 2021.	By order Michelle Harrod, Administrator
Read for a second time at a public hearing on Way 17	
	By order Michelle Harrod, Administrator
This Resolution was read the third time and was Adopted, Adopted with on, 2021.	amendments, Failed, Withdrawn, by the County Council
l e e e e e e e e e e e e e e e e e e e	Certified By Michelle Harrod, Administrator
Approved by the County Executive on	
	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; <u>Underlining</u> 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 26 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
32	owned by public utilities

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3	effective July 1, 2021 and shall continue in effect until changed or repealed by subsequent action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