County Council of Howard County, Maryland

2021 Legislative Session	Legislative Day No.
Resolution No.	3-72021
Introduced by: The Chairperson at th	e request of the County Executive
A RESOLUTION levying Fire and Rescue tax rates	s beginning July 1, 2021.
Introduced and read first time May 3, 2021.	By order Michelle Harrod, Administrator
Read for a second time at a publichearing on Way 17	_,2021.
	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	amendments, Failed, Withdrawn, by the County Council
1	Certified By Michelle Harrod, Administrator
Approved by the County Executive on	Michele Harrod, Administrator
	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 24 day of May, 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	

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that the Fire and Rescue Tax rates shall become effective July 1, 2021 and shall continue in effect until changed or repealed by subsequent action of the County Council.