

# County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 7

## Resolution No. 76 -2022

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

A RESOLUTION levying a fire and rescue tax for the fiscal year beginning July 1, 2022 and ending June 30, 2023 and setting the tax rate for the fire and rescue tax.

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Introduced and read first time \_\_\_\_\_, 2022.

By order \_\_\_\_\_  
Michelle Harrod, Administrator

Read for a second time at a public hearing on \_\_\_\_\_, 2022.

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This Resolution was read the third time and was Adopted\_\_\_, Adopted with amendments\_\_\_, Failed\_\_\_, Withdrawn\_\_\_, by the County Council on \_\_\_\_\_, 2022.

Certified By \_\_\_\_\_  
Michelle Harrod, Administrator

Approved by the County Executive on \_\_\_\_\_, 2022

\_\_\_\_\_  
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**, the Fire and Rescue Tax was last set by the adoption of Council Resolution  
16 No. 87-2021 and there are no changes proposed for Fiscal Year 2023.

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18           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
19 Maryland, this \_\_\_\_\_ day of \_\_\_\_\_, 2022, pursuant to the provisions of Section 17.102  
20 of the Howard County Code, that a Howard County Fire and Rescue Tax is levied upon all  
21 assessable property in the County beginning July 1, 2022 in the following amounts per \$100 of  
22 assessed valuation:

- 23           • Fiscal Year 2023 rate per \$100 assessed value   23.6 cents
- 24
- 25           • Fiscal Year 2023 rate per \$100 assessed value for   59 cents  
26                   operating personal property and operating real property  
27                   owned by public utilities

28  
29           **AND BE IT FURTHER RESOLVED** that the Fire and Rescue Tax rates shall become  
30 effective July 1, 2022 and shall continue in effect until changed or repealed by subsequent action  
31 of the County Council.