

County Council of Howard County, Maryland

2022 Legislative Session

Legislative Day No. 7

Resolution No. 77-2022

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

A RESOLUTION levying a property tax for the fiscal year beginning July 1, 2022 and ending June 30, 2023; setting the tax rates for property; and providing for the collection of the property tax.

Introduced and read first time May 4, 2022.

By order Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 16, 2022.

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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 25, 2022.

Certified By Michelle Harrod
Michelle Harrod, Administrator

Approved by the County Executive on May 31, 2022

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**, the County Council has adopted the Annual Budget and Appropriation
2 Ordinance, and having considered all sources of revenue, has found it necessary to levy and
3 impose a property tax to balance the budget; and
4

5 **WHEREAS**, pursuant to Section 6-302 of the Tax-Property Article of the Annotated
6 Code of Maryland, the County Council is authorized to set a property tax rate on real property
7 within Howard County; and
8

9 **WHEREAS**, Section 6-302 of the Tax-Property Article of the Annotated Code of
10 Maryland requires that the property tax rate for personal property and operating real property
11 assessed under Section 8-109(c) of the Tax-Property Article of the Annotated Code of Maryland,
12 be set at no more than 2.5 times the rate for real property; and
13

14 **WHEREAS**, the property tax rate was last adopted by Council Resolution No. 88-2021
15 and there are no changes proposed for Fiscal Year 2023.
16

17 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
18 Maryland this 25 day of May, 2022, pursuant to Section 6-302 of the Tax - Property
19 Article of the Annotated Code of Maryland, that it hereby imposes a Howard County property
20 tax for the fiscal year beginning July 1, 2022 and ending June 30, 2023 upon the assessment of
21 property subject to the property tax in Howard County; and
22

23 **BE IT FURTHER RESOLVED** that the tax rate on real property is hereby fixed at
24 **\$1.014 on each \$100** of assessed valuation of such property; and
25

26 **BE IT FURTHER RESOLVED** that the tax rate on operating personal property and
27 operating real property owned by a public utility under Section 8-109 of the Tax-Property Article
28 of the Annotated Code of Maryland is set at **\$2.535 on each \$100** of assessed valuation of such
29 property; and
30

1 **BE IT FURTHER RESOLVED** that the County Executive shall cause the property tax
2 to be collected in the manner provided by law; and

3
4 **BE IT FURTHER RESOLVED** that the property tax rate shall be effective July 1, 2022
5 and shall continue in effect until changed or repealed by subsequent resolution of the County
6 Council.