

County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. **5**

Resolution No. 85 -2023

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, 2023 and ending June 30, 2024 and setting the tax rate for the fire and rescue tax.

Introduced and read first time _____, 2023.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2023.

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 _____, 2023.

Certified By _____
Michelle Harrod, Administrator

Approved by the County Executive on _____, 2023

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. 76-2022 and there are no changes proposed for Fiscal Year 2024.

17
18 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
19 Maryland, this ____ day of _____, 2023, 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, 2023 in the following amounts per \$100 of
22 assessed valuation:

- 23 • Fiscal Year 2024 rate per \$100 assessed value 23.6 cents
- 24
- 25 • Fiscal Year 2024 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, 2023 and shall continue in effect until changed or repealed by subsequent action
31 of the County Council.