

County Council of Howard County, Maryland

2023 Legislative Session

Legislative Day No. 5

Resolution No. 89 - 2023

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

A RESOLUTION establishing a recordation tax rate on instruments of writing that are recorded with the Clerk of the Circuit Court.

Introduced and read first time May 1, 2023.
By order Michelle Harrod
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 15, 2023.
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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 24, 2023.

Approved by the County Executive on June 1, 2023
Certified By Michelle Harrod
Michelle Harrod, Administrator
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**, Section 12-103(b) of the Tax-Property Article of the Annotated Code of
2 Maryland authorizes the governing body of a County to impose a recordation tax upon
3 instruments of writing recorded with the clerk of the circuit court for the County; and

4
5 **WHEREAS**, the Recordation Tax was last adopted by the passage of Council Resolution
6 No. 80-2022 and there are no changes proposed for Fiscal Year 2024; and

7
8 **WHEREAS**, the County Executive has recommended the rate of the recordation tax.

9
10 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
11 Maryland this _____ day of _____, 2023 that it sets a recordation tax of **\$2.50 on each**
12 **\$500 or fraction of \$500** of consideration payable or of the principal amount of debt secured for
13 an instrument of writing, the tax to be imposed on the instrument of writing prior to recordation
14 with the Clerk of the Court; and

15
16 **BE IT FURTHER RESOLVED** that the recordation tax rate shall be effective July 1,
17 2023 and shall continue in effect until changed or repealed by subsequent resolution of the
18 County Council.

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on June 1, 2023.

Michelle R. Harrod
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on _____, 2023.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on _____, 2023.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on _____, 2023.

Diane Schwartz Jones, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on _____, 2023.

Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on _____, 2023.

Michelle R. Harrod, Administrator to the County Council