## **County Council of Howard County, Maryland**

2024 Legislative Session Legislative Day No. 5

## **Resolution No. <u>64</u> -2024**

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

Short Title: Fire and Rescue Tax – Fiscal Year 2025

Title: A RESOLUTION levying a fire and rescue tax for the fiscal year beginning July 1, 2024 and ending June 30, 2025 and setting the tax rate for the fire and rescue tax.

Introduced and read first time	, 2024.		
		By order	
			Michelle Harrod, Administrator
Read for a second time at a public hearing on _		, 2024.	
		By order _	Michelle Harrod, Administrator
			Michelle Harrod, Administrator
This Resolution was read the third time and was A	Adopted, Adopted wi	th amendments_	, Failed, Withdrawn, by the County Council
on, 2024.			
		Certified E	3y
			Michelle Harrod, Administrator
Approved by the County Executive on	, 2024	ı	
			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 emergence			
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. 85-2023 and there are changes proposed for Fiscal Year 2025.			
17				
18	NOW, THEREFORE, BE IT RESOLVED by the County Council of Howard County,			
19	Maryland, this day of, 2024, 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, 2024 in the following amounts per \$100 of			
22	assessed valuation:			
23	• Fiscal Year 2025 rate per \$100 assessed value [[23.6]]20.6 cents			
24				
25	• Fiscal Year 2025 rate per \$100 assessed value for [[59]]51.5 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, 2024 and shall continue in effect until changed or repealed by subsequent action			
31	of the County Council.			