

# County Council of Howard County, Maryland

2024 Legislative Session

Legislative Day No. 5

## Resolution No. 64 -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 May 6, 2024.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 20, 2024.

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This Resolution was read the third time and was Adopted\_\_\_, Adopted with amendments , Failed\_\_\_, Withdrawn\_\_\_, by the County Council on May 22, 2024.

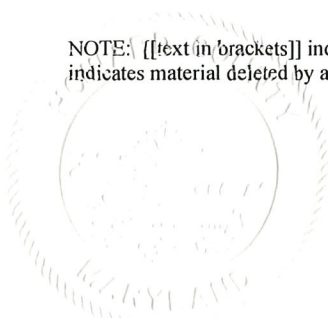
Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on May 29, 2024

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 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. 85-2023 and there are changes proposed for Fiscal Year 2025-; AND  
17

18           **WHEREAS**, the changes proposed for Fiscal Year 2025 include an increase of \$0.03 in  
19 the real property tax rate and \$0.075 in the personal property tax rate, established in Council  
20 Resolution No. 65-2024, which are offset by a reduction in the same amount in the real and  
21 personal fire tax rates established in this resolution; and  
22

23 **WHEREAS**, taken together, these changes will result in no increase to the overall tax rates for  
24 residents and businesses.  
25

26           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
27 Maryland, this 22 day of May, 2024, pursuant to the provisions of Section 17.102  
28 of the Howard County Code, that a Howard County Fire and Rescue Tax is levied upon all  
29 assessable property in the County beginning July 1, 2024 in the following amounts per \$100 of  
30 assessed valuation:  
31

1 • Fiscal Year 2025 rate per \$100 assessed value [[23.6]]20.6 cents

2

3 • Fiscal Year 2025 rate per \$100 assessed value for [[59]]51.5 cents

4 operating personal property and operating real property

5 owned by public utilities

6

7 **AND BE IT FURTHER RESOLVED** that the Fire and Rescue Tax rates shall become

8 effective July 1, 2024 and shall continue in effect until changed or repealed by subsequent action

9 of the County Council.

Amendment 1 to Council Resolution No. 64-2024

BY: The Chairperson at the request  
of the County Executive

Legislative Day No. 6  
Date: May 22, 2024

Amendment No. 1

*(This amendment adds a whereas clause to explain why the fire tax rate is decreasing and how, coupled with the increase in the property tax rate, there will be no increase to the overall tax rates for residents and businesses.)*

1 On page 1, in line 16, strike the period and substitute “; AND”.

2

3 On page 1, in line 17, insert:

4 “WHEREAS, the changes proposed for Fiscal Year 2025 include an increase of \$0.03 in the real  
5 property tax rate and \$0.075 in the personal property tax rate, established in Council Resolution  
6 No. 65-2024, which are offset by a reduction in the same amount in the real and personal fire tax  
7 rates established in this resolution; and

8

9 WHEREAS, taken together, these changes will result in no increase to the overall tax rates for  
10 residents and businesses.”.

I certify this is a true copy of  
A1 to CR64-2024  
passed on May 22, 2024  
Michelle Hoover  
Council Administrator

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Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on \_\_\_\_\_, 2024

\_\_\_\_\_  
Calvin Ball, County Executive

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