

# County Council of Howard County, Maryland

2024 Legislative Session

Legislative Day No. 5

## Resolution No. 65 -2024

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

Short Title: Property Tax – Fiscal Year 2025

Title: A RESOLUTION levying a property tax for the fiscal year beginning July 1, 2024 and ending June 30, 2025; setting the tax rates for property; and providing for the collection of the property 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This Resolution was read the third time and was Adopted\_\_\_, Adopted with amendments , Failed\_\_\_, Withdrawn\_\_\_, by the County Council on May 22, 2024.

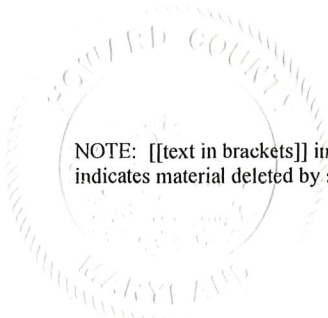
Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on May 29, 2023

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. 86-2023  
15 and there are changes proposed for Fiscal Year 2025-; AND  
16

17           **WHEREAS**, the changes proposed for Fiscal Year 2025 include an increase of \$0.03 in  
18 the real property tax rate and \$0.075 in the personal property tax rate which are offset by a  
19 reduction in the same amount in the real and personal fire tax rates established in Council  
20 Resolution No. 64-2024; and  
21

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

25           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
26 Maryland this 22 day of May, 2024, pursuant to Section 6-302 of the Tax - Property  
27 Article of the Annotated Code of Maryland, that it hereby imposes a Howard County property  
28 tax for the fiscal year beginning July 1, 2024 and ending June 30, 2025 upon the assessment of  
29 property subject to the property tax in Howard County; and  
30

1           **BE IT FURTHER RESOLVED** that the tax rate on real property is hereby fixed at  
2   ~~[[**\$1.014**]]~~**\$1.044 on each \$100** of assessed valuation of such property; and

3  
4           **BE IT FURTHER RESOLVED** that the tax rate on operating personal property and  
5 operating real property owned by a public utility under Section 8-109 of the Tax-Property Article  
6 of the Annotated Code of Maryland is set at ~~[[**\$2.535**]]~~**\$2.610 on each \$100** of assessed  
7 valuation of such property; and

8  
9           **BE IT FURTHER RESOLVED** that the County Executive shall cause the property tax  
10 to be collected in the manner provided by law; and

11  
12           **BE IT FURTHER RESOLVED** that the property tax rate shall be effective July 1, 2024  
13 and shall continue in effect until changed or repealed by subsequent resolution of the County  
14 Council.

Amendment 1 to Council Resolution No. 65-2024

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 property tax rate is increasing and how, coupled with the decrease in the fire tax rate, there will be no increase to the overall tax rates for residents and businesses.)*

1 On page 2, in line 15, strike the period and substitute “; AND”.

2

3 On page 2, in line 16, 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 which are offset by a reduction in  
6 the same amount in the real and personal fire tax rates established in Council Resolution No. 64-  
7 2024; 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 CR65-2024  
passed on May 22, 2024

Michelle Deesed  
Council Administrator

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Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on \_\_\_\_\_, 2023

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

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