

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 108 -2025

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

Short Title: Fire and Rescue Tax – Fiscal Year 2026

Title: A RESOLUTION levying a fire and rescue tax for the fiscal year beginning July 1, 2025 and ending June 30, 2026 and setting the tax rate for the fire and rescue tax.

Introduced and read first time _____, 2025.

By order _____
Michelle Harrod, Administrator

Read for a second time at a public hearing on _____, 2025.

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 _____, 2025.

Certified By _____
Michelle Harrod, Administrator

Approved by the County Executive on _____, 2025

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

WHEREAS, the County Council has adopted the Annual Budget and Appropriation Ordinance and, having considered the amounts necessary to provide for emergency medical treatment, fire suppression, prevention, and related functions, finds it necessary to levy a fire and rescue tax in order to fund the County's operating and capital costs to provide fire and emergency services; and

WHEREAS, Section 17.102 of the County Code provides for a fire and rescue tax on all assessable property in the County; and

WHEREAS, Section 6-302 of the Tax-Property Article of the Annotated Code of Maryland requires that the property tax rate for personal property and operating real property of a public utility, as assessed under Section 8-109(c) of the Tax-Property Article of the Annotated Code of Maryland, be set at no more than 2.5 times the rate for real property; and

WHEREAS, the Fire and Rescue Tax was last set by the adoption of Council Resolution No. 64-2024 and there are no changes proposed for Fiscal Year 2026.

NOW, THEREFORE, BE IT RESOLVED by the County Council of Howard County, Maryland, this ____ day of _____, 2025, pursuant to the provisions of Section 17.102 of the Howard County Code, that a Howard County Fire and Rescue Tax is levied upon all assessable property in the County beginning July 1, 2025 in the following amounts per \$100 of assessed valuation:

- Fiscal Year 2026 rate per \$100 assessed value 20.6 cents
- Fiscal Year 2026 rate per \$100 assessed value for operating personal property and operating real property owned by public utilities 51.5 cents

AND BE IT FURTHER RESOLVED that the Fire and Rescue Tax rates shall become effective July 1, 2025 and shall continue in effect until changed or repealed by subsequent action of the County Council.