

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 109 -2025

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

Short Title: Property Tax – Fiscal Year 2026

Title: A RESOLUTION levying a property tax for the fiscal year beginning July 1, 2025 and ending June 30, 2026; setting the tax rates for property; and providing for the collection of the property 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 _____, 2023

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 impose
3 a property tax to balance the budget; and
4

5 **WHEREAS**, pursuant to Section 6-302 of the Tax-Property Article of the Annotated Code
6 of Maryland, the County Council is authorized to set a property tax rate on real property within
7 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. 65-2024
15 and there are no changes proposed for Fiscal Year 2026.
16

17 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
18 Maryland this ____ day of _____, 2025, pursuant to Section 6-302 of the Tax - Property
19 Article of the Annotated Code of Maryland, that it hereby imposes a Howard County property tax
20 for the fiscal year beginning July 1, 2025 and ending June 30, 2026 upon the assessment of
21 property subject to the property tax in Howard County; and
22

23 **BE IT FURTHER RESOLVED** that the tax rate on real property is hereby fixed at **\$1.044**
24 **on each \$100** of assessed valuation of such property; and
25

26 **BE IT FURTHER RESOLVED** that the tax rate on operating personal property and
27 operating real property owned by a public utility under Section 8-109 of the Tax-Property Article
28 of the Annotated Code of Maryland is set at **\$2.610 on each \$100** of assessed valuation of such
29 property; and
30

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

3
4 **BE IT FURTHER RESOLVED** that the property tax rate shall be effective July 1, 2025
5 and shall continue in effect until changed or repealed by subsequent resolution of the County
6 Council.