

County Council of Howard County, Maryland

2025 Legislative Session

Legislative Day No. 6

Resolution No. 112 -2025

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

Short Title: Recordation Tax – Fiscal Year 2026

Title: A RESOLUTION establishing a recordation tax rate on instruments of writing that are recorded with the Clerk of the Circuit Court.

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

1 **WHEREAS**, Section 12-103(b) of the Tax-Property Article of the Annotated Code of
2 Maryland authorizes the governing body of a County to impose a recordation tax upon instruments
3 of writing recorded with the clerk of the circuit court for the County; and
4

5 **WHEREAS**, the Recordation Tax was last adopted by the passage of Council Resolution
6 No. 68-2024 and there are no changes proposed for Fiscal Year 2026; and
7

8 **WHEREAS**, the County Executive has recommended the rate of the recordation tax.
9

10 **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,
11 Maryland this _____ day of _____, 2025 that it sets a recordation tax of **\$2.50 on each \$500**
12 **or fraction of \$500** of consideration payable or of the principal amount of debt secured for an
13 instrument of writing, the tax to be imposed on the instrument of writing prior to recordation with
14 the Clerk of the Court; and
15

16 **BE IT FURTHER RESOLVED** that the recordation tax rate shall be effective July 1,
17 2025 and shall continue in effect until changed or repealed by subsequent resolution of the County
18 Council.