

# 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 May 5, 2025.

By order

Michelle Harrod  
Michelle Harrod, Administrator

Read for a second time at a public hearing on May 19, 2025.

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This Resolution was read the third time and was Adopted , Adopted with amendments , Failed , Withdrawn , by the County Council on May 21, 2025.

Certified By

Michelle Harrod  
Michelle Harrod, Administrator

Approved by the County Executive on May 23, 2025

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**, 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  
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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 21 day of May, 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17 2025 and shall continue in effect until changed or repealed by subsequent resolution of the County  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.

BY THE COUNCIL

This Bill, having been approved by the Executive and returned to the Council, stands enacted on \_\_\_\_\_, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been passed by the yeas and nays of two-thirds of the members of the Council notwithstanding the objections of the Executive, stands enacted on \_\_\_\_\_, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having received neither the approval nor the disapproval of the Executive within ten days of its presentation, stands enacted on \_\_\_\_\_, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, not having been considered on final reading within the time required by Charter, stands failed for want of consideration on \_\_\_\_\_, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, having been disapproved by the Executive and having failed on passage upon consideration by the Council stands failed on \_\_\_\_\_, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council

BY THE COUNCIL

This Bill, the withdrawal of which received a vote of two-thirds (2/3) of the members of the Council, is withdrawn from further consideration on \_\_\_\_\_, 2025.

Michelle R. Harrod  
Michelle R. Harrod, Administrator to the County Council