

County Council Of Howard County, Maryland

2014 Legislative Session

Legislative Day No. 5

Resolution No. 59-2014

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

A RESOLUTION levying a property tax for the fiscal year beginning July 1, 2014 and ending June 30, 2015; setting the tax rates for property; and providing for the collection of the property tax.

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Introduced and read first time May 5, 2014.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

Read for a second time at a public hearing on May 19, 2014.

By order Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

This Resolution was read the third time and was Adopted  Adopted with amendments , Failed , Withdrawn , by the County Council on May 21, 2014.

Certified By Sheila M. Tolliver  
Sheila M. Tolliver, Administrator

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 2.5 times the rate for real property.  
13

14           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
15 Maryland this 21<sup>st</sup> day of May, 2014, pursuant to Section 6-302 of the Tax - Property  
16 Article of the Annotated Code of Maryland, that it hereby imposes a Howard County property  
17 tax for the fiscal year beginning July 1, 2014 and ending June 30, 2015 upon the assessment of  
18 property subject to the property tax in Howard County; and  
19

20           **BE IT FURTHER RESOLVED** that the tax rate on real property is hereby fixed at  
21 **\$1.014 on each \$100** of assessed valuation of such property; and  
22

23           **BE IT FURTHER RESOLVED** that the tax rate on operating personal property and  
24 operating real property owned by a public utility under § 8-109 of the Tax-Property Article of the  
25 Annotated Code of Maryland is set by operation of law at **\$2.535 on each \$100** of assessed  
26 valuation of such property; and  
27

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

1           **BE IT FURTHER RESOLVED** that the property tax rate shall be effective July 1, 2014  
2 and shall continue in effect until changed or repealed by subsequent resolution of the County  
3 Council.

