

County Council Of Howard County, Maryland

2014 Legislative Session

Legislative Day No. 5

Resolution No. 56 -2014

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

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, 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This Resolution was read the third time and was Adopted  Adopted with amendments , Failed , Withdrawn , by the County Council on May 21, 2014.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**, 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  
3 instruments of writing recorded with the clerk of the circuit court for the County; and  
4

5           **WHEREAS**, the County Executive has recommended the rate of the recordation tax.  
6

7           **NOW, THEREFORE, BE IT RESOLVED** by the County Council of Howard County,  
8 Maryland this 21<sup>st</sup> day of May, 2014 that it sets a recordation tax of **\$2.50 on each**  
9 **\$500 or fraction of \$500** of consideration payable or of the principal amount of debt secured for  
10 an instrument of writing, the tax to be imposed on the instrument of writing prior to recordation  
11 with the Clerk of the Court; and  
12

13           **BE IT FURTHER RESOLVED** that the recordation tax rate shall be effective July 1,  
14 2014 and shall continue in effect until changed or repealed by subsequent resolution of the  
15 County Council.