

Introduced by: Councilmember Henry, *Young, Middleton, Bullock, [unclear], [unclear]*
Prepared by: Department of Legislative Reference *DORSEY, Burnett, Clarke, Speed* Date: November 29, 2017 *Pinckell*
Referred to: TAXATION, FINANCE & ECONOMIC DEVELOPMENT Committee *Stokes*

Also referred for recommendation and report to municipal agencies listed on reverse.

CITY COUNCIL 17-0173

A BILL ENTITLED

WITHDRAWN

AN ORDINANCE concerning

**Recordation and Transfer Taxes –
Increases – Dedicating Portion of Tax Proceeds**

FOR the purpose of raising the recordation tax from \$5 to \$6 for each \$500 or fractional part of \$500 of the actual consideration paid; raising the transfer tax from 1½% to 1¾% of the taxable base, as defined; dedicating a portion of the proceeds from these taxes to the continuing, nonlapsing fund created by City Charter Article I, § 14 (“Affordable Housing Trust Fund”); and generally relating to the City’s recordation and transfer taxes.

BY repealing and reordaining, with amendments
Article 28 - Taxes
Sections 16-1 and 17-2(a)(1)
Baltimore City Code
(Edition 2000)

BY adding
Article 28 - Taxes
Sections 16-3 and 17-15
Baltimore City Code
(Edition 2000)


[Handwritten signatures: Paul Young, [unclear], [unclear], [unclear], [unclear], [unclear], [unclear], [unclear], [unclear]]

****The introduction of an Ordinance or Resolution by Councilmembers at the request of any person, firm or organization is a courtesy extended by the Councilmembers and not an indication of their position.**

NO. _____

Agencies

<input checked="" type="checkbox"/> Baltimore City Public School System	<input type="checkbox"/> Department of Public Works
<input checked="" type="checkbox"/> Baltimore Development Corporation	<input checked="" type="checkbox"/> Department of Real Estate
<input checked="" type="checkbox"/> City Solicitor	<input type="checkbox"/> Department of Recreation and Parks
<input type="checkbox"/> Comptroller's Office	<input type="checkbox"/> Department of Transportation
<input type="checkbox"/> Department of Audits	<input type="checkbox"/> Fire Department
<input checked="" type="checkbox"/> Department of Finance	<input type="checkbox"/> Health Department
<input type="checkbox"/> Department of General Services	<input type="checkbox"/> Mayor's Office of Employment Development
<input checked="" type="checkbox"/> Department of Housing and Community Development	<input type="checkbox"/> Mayor's Office of Human Services
<input type="checkbox"/> Department of Human Resources	<input type="checkbox"/> Mayor's Office of Information Technology
<input checked="" type="checkbox"/> Department of Planning	<input type="checkbox"/> Office of the Mayor
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Police Department
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Other: _____
Boards and Commissions	
<input checked="" type="checkbox"/> Board of Estimates	<input type="checkbox"/> Environmental Control Board
<input type="checkbox"/> Board of Ethics	<input type="checkbox"/> Fire & Police Employees' Retirement System
<input type="checkbox"/> Board of Municipal and Zoning Appeals	<input type="checkbox"/> Labor Commissioner
<input type="checkbox"/> Comm. for Historical and Architectural Preservation	<input type="checkbox"/> Parking Authority Board
<input type="checkbox"/> Commission on Sustainability	<input type="checkbox"/> Planning Commission
<input type="checkbox"/> Employees' Retirement System	<input type="checkbox"/> Wage Commission
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Other: _____
<input type="checkbox"/> Other: _____	<input type="checkbox"/> Other: _____

FROM	NAME & TITLE	THOMAS J. STOSUR, DIRECTOR	CITY of BALTIMORE MEMO	
	AGENCY NAME & ADDRESS	DEPARTMENT OF PLANNING 8 TH FLOOR, 417 EAST FAYETTE STREET		
	SUBJECT	CITY COUNCIL BILL #17-0173/ RECORDATION AND TRANSFER TAXES - INCREASES - DEDICATING PORTION OF TAX PROCEEDS		

TO

DATE:

The Honorable President and
 Members of the City Council
 City Hall, Room 400
 100 North Holliday Street

December 22, 2017

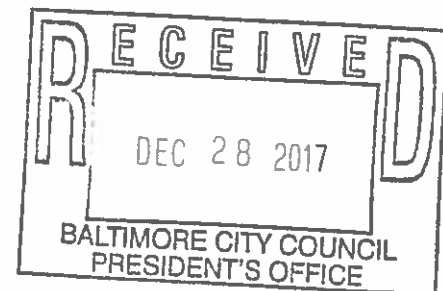
The Department of Planning is in receipt of City Council Bill #17-0173, which is for the purpose of raising the recordation tax from \$5 to \$6 for each \$500 or fractional part of \$500 of the actual consideration paid; raising the transfer tax from 1½% to 1¾% of the taxable base, as defined; dedicating a portion of the proceeds from these taxes to the continuing, nonlapsing fund created by City Charter Article I, § 14 {"Affordable Housing Trust Fund"}; and generally relating to the City's recordation and transfer taxes.

The Department of Planning defers City Council Bill #17-0173 to the Department of Finance and Department of Housing.

If you have any questions, please contact Mr. Wolde Ararsa, Land Use and Urban Design Division at 410-396-4488.

TJS/WA

- cc: Mr. Pete Hammen, Chief Operating Officer
 Mr. Jim Smith, Chief of Strategic Alliances
 Ms. Karen Stokes, Mayor's Office
 Mr. Colin Tarbert, Mayor's Office
 Mr. Kyron Banks, Mayor's Office
 The Honorable Edward Reisinger, Council Rep. to Planning Commission
 Mr. Henry J. Raymond, Finance
 Mr. William H. Cole IV, BDC
 Mr. David Tanner, BMZA
 Mr. Geoffrey Veale, Zoning Administration
 Ms. Sharon Daboin, DHCD
 Ms. Elena DiPietro, Law Dept.
 Mr. Francis Burnszynski, PABC
 Ms. Lindsay Wines, DOT
 Ms. Natawna Austin, Council Services
 Mr. Paul Plymouth, Council Services



*Defers to
 Finance: HCD*

TRANSMITTAL MEMO

TO: Council President Bernard "Jack" Young
FROM: Peter Little, Executive Director
DATE: December 1, 2017
RE: Council Bill 17-0164



I am herein reporting on City Council Bill 17-0164 introduced by Councilmember Sneed at the request of Qwaku Properties.

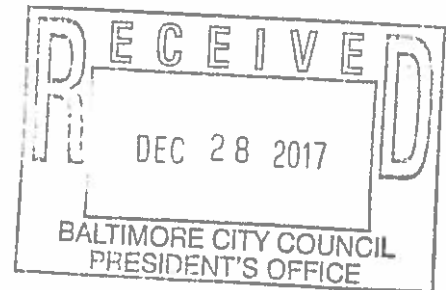
The purpose of this bill is for permitting, subject to certain conditions, the conversion of a single-family dwelling unit to 2 dwelling units in the R-8 Zoning District on the property known as 2240 E. Baltimore Street, and granting variances from certain lot area size and off-street parking requirements.

According to Baltimore City Code Art. 32 § 9-701 (2) the R-8 Zoning District allows for the conversion of a single-family dwelling to a multi-family dwelling through conditional-use approval by Ordinance of the Mayor and City Council. Conversion standards in Baltimore City Code Art. 32 § 9-703 (f) require at least 1 off-street parking space must be provided for each dwelling unit. This proposed legislation requests a variance from the off-street parking requirement.

The Parking Authority of Baltimore City reviewed the proposed legislation. This property is not located on a block where the Parking Authority administers any on-street parking programs. Several site visits were conducted during the last week of November 2017. The PABC has determined that the available on-street parking inventory is greater than the demand for on-street parking and that there would be no negative impact to parking in the area due to the passage of this bill.

Based on the comments above, the Parking Authority of Baltimore City does not oppose the passage of City Council Bill 17-0164.

Not opposed



**CITY OF BALTIMORE
COUNCIL BILL 17-0173
(First Reader)**

Introduced by: Councilmember Henry, President Young, Councilmembers Middleton, Bullock,
Scott, Dorsey, Burnett, Clarke, Sneed, Pinkett, Stokes

Introduced and read first time: December 7, 2017

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Planning, Department of
Housing and Community Development, Department of Real Estate, Department of Finance,
Baltimore Development Corporation, Board of Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Recordation and Transfer Taxes –**
3 **Increases – Dedicating Portion of Tax Proceeds**

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5 part of \$500 of the actual consideration paid; raising the transfer tax from 1½% to 1¾% of
6 the taxable base, as defined; dedicating a portion of the proceeds from these taxes to the
7 continuing, nonlapsing fund created by City Charter Article I, § 14 {“Affordable Housing
8 Trust Fund”}; and generally relating to the City’s recordation and transfer taxes.

9 BY repealing and reordaining, with amendments

10 Article 28 - Taxes
11 Sections 16-1 and 17-2(a)(1)
12 Baltimore City Code
13 (Edition 2000)

14 BY adding

15 Article 28 - Taxes
16 Sections 16-3 and 17-15
17 Baltimore City Code
18 (Edition 2000)

19 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the**
20 **Laws of Baltimore City read as follows:**

21 **Baltimore City Code**

22 **Article 28. Taxes**

23 **Subtitle 16. Recordation Tax**

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

Council Bill 17-0173

§ 16-1. Tax imposed.

Pursuant to State Tax-Property Article § 12-103(b), the rate of tax applicable to instruments recorded with the Clerk of the Circuit Court for Baltimore City is:

(1) in the case of instruments conveying title to property, [\$5] \$6 for each \$500 or fractional part of \$500 of the actual consideration paid or to be paid; and

(2) in the case of instruments securing a debt, [\$5] \$6 for each \$500 or fractional part of \$500 of the principal amount of the debt secured.

§ 16-3. DEDICATION OF PORTION OF TOTAL PROCEEDS.

16.6666% OF ALL PROCEEDS FROM THE TAX LEVIED AND IMPOSED UNDER THIS SUBTITLE, AS AMENDED FROM TIME TO TIME, SHALL BE DEPOSITED IN THE CONTINUING, NONLAPSING FUND CREATED BY CITY CHARTER ARTICLE I, § 14 {"AFFORDABLE HOUSING TRUST FUND"}, TO BE USED EXCLUSIVELY FOR THE PURPOSES SPECIFIED IN THAT SECTION.

Subtitle 17. Transfer Tax

§ 17-2. Tax imposed – In general.

(a) *In general.*

(1) A tax is hereby levied and imposed upon the transfer of any estate of inheritance or freehold, of any declaration or limitation of use, or any estate above 7 years, in Baltimore City, at the rate of [1½%] 1¾% of the taxable basis thereof, as hereinafter defined.

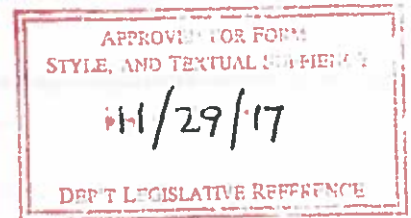
§ 17-15. DEDICATION OF PORTION OF TOTAL PROCEEDS.

14.2857% OF ALL PROCEEDS FROM THE TAX LEVIED AND IMPOSED UNDER THIS SUBTITLE, AS AMENDED FROM TIME TO TIME, AND FROM ALL INTEREST AND CIVIL PENALTIES IMPOSED ON THAT TAX, SHALL BE DEPOSITED IN THE CONTINUING, NONLAPSING FUND CREATED BY CITY CHARTER ARTICLE I, § 14 {"AFFORDABLE HOUSING TRUST FUND"}, TO BE USED EXCLUSIVELY FOR THE PURPOSES SPECIFIED IN THAT SECTION.

SECTION 2. AND BE IT FURTHER ORDAINED, That the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

SECTION 3. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the 30th day after the date it is enacted.

INTRODUCTORY*
CITY OF BALTIMORE
COUNCIL BILL _____



Introduced by: Councilmember Henry

A BILL ENTITLED

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* WARNING: THIS IS AN UNOFFICIAL, INTRODUCTORY COPY OF THE BILL.
THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.

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ACTION BY THE CITY COUNCIL

DEC 07 2017
20

FIRST READING (INTRODUCTION) _____ 20 _____

PUBLIC HEARING HELD ON _____ 20 _____

COMMITTEE REPORT AS OF _____ 20 _____

_____ FAVORABLE _____ UNFAVORABLE _____ FAVORABLE AS AMENDED _____ WITHOUT RECOMMENDATION

Chair

COMMITTEE MEMBERS:

COMMITTEE MEMBERS:

SECOND READING: The Council's action being favorable (unfavorable), this City Council bill was (was not) ordered printed for Third Reading on:

_____ 20 _____

_____ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING _____ 20 _____

_____ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING (ENROLLED) _____ 20 _____

_____ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING (RE-ENROLLED) _____ 20 _____

WITHDRAWAL _____ 20 _____

There being no objections to the request for withdrawal, it was so ordered that this City Council Ordinance be withdrawn from the files of the City Council.

President

Chief Clerk