


FROM	Name & Title	Walter Horton <i>Walter Horton</i> Real Estate Officer	CITY OF BALTIMORE MEMO	
	Agency Name & Address	Department of Real Estate 304 City Hall		
	Subject	City Council Bill 009-0323 Tax Credit-Conservation Land		

To: Honorable President and Members
of the City Council
c/o Karen Randle
Mayor's Legislative Liaison to the City Council
400 City Hall

Date: October 18, 2009

As requested, we have reviewed the subject bill, which, if approved, would (1) provide for a property tax credit for certain conservation land; (2) provide for the amount and duration of the credit and (3) define certain terms as they are generally relating to property Tax Credits.

The bill has been introduced by Council members Branch, Kraft, Henry, Young, Welch and Clarke at the request of Charm City Land Trusts, Inc. (CCLT). CCLT is a Maryland 501(C)-(3) and included on the list of Maryland Land Conservation Organizations, as reported on the Website of the Maryland Environmental Trust.

The bill is in effect an addition to the Laws of Baltimore City, to be known as BALTIMORE CITY CODE, ARTICLE 28. TAXES, SUBTITLE 10. CREDITS, SUBSECTION 10-16. CONSERVATION LAND. The bill as introduced generally provides for a tax credit on property taxes levied against qualifying Baltimore City Property. The term of the tax credit would be from year to year, and the amount granted would be 100% of the property tax levy. The bill provides for Land Trust qualifications, including certification by the Maryland Environmental Trust as being a Land Trust in good standing and having a Cooperative Agreement in effect. A written certification to this effect must be obtained every five (5) years or otherwise as schedules by the Maryland environmental Trust. The bill provides for Administration as well as an effective date of the 30th day after the date it is enacted.

In the summer of 2003, Charm City Land Trusts, Inc. requested that Parks and People Foundation conduct a survey of previously identified neighborhood greening activities in Baltimore City. One of the major conclusions of the survey, which included an analysis of several ongoing open space and community managed garden projects, was that Baltimore City... "should support efforts to protect specific abandoned land that can serve the needs of residents on a long term basis, and through permanent protection of conservation areas, encourage and empower neighborhood residents to invest community energy in stewardship projects."

This Bill does not appear to address the issue of the removal of open space parcels, once so designated, from the program. It is strongly recommended that the Council Bill contain adequate provisions regarding any future disposition of parcels from the Trusts to private owners.

The Department of Real Estate, based on the information and background available for review, and subject to the recommendations made in the preceding paragraphs, has no objection to the passage of City Council Bill 09-0323.

MFS, jr

cc: Angela Gibson

