

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 16-0727

Introduced by: Councilmembers Clarke, Stokes
Introduced and read first time: August 15, 2016
Assigned to: Taxation, Finance and Economic Development Committee

Committee Report: Favorable with amendments
Council action: Adopted
Read second time: September 12, 2016

AN ORDINANCE CONCERNING

**Charles Village Community Benefits District Supplemental Tax – Exclusion from
High-Performance Market-Rate Rental Housing Tax Credit**

FOR the purpose of excluding the Charles Village Community Benefits District’s supplemental tax from a certain commercial tax credit; setting a special effective date; and generally relating to the Charles Village Community Benefits District’s supplemental tax.

BY repealing and reordaining, with amendments

Article 14 - Special Benefit Districts
Section(s) 6-8(b)
Baltimore City Code
(Edition 2000)

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

Baltimore City Code

Article 14. Special Benefits Districts

Subtitle 6. Charles Village Community Benefits District

§ 6-8. Supplemental Tax.

(b) *Assessment; collection; enforcement.*

(1) The funding for operation of the Authority shall be provided by a supplemental property tax (the Supplemental Tax) on the assessable base of the District as determined in subsection (a).

(2) The Supplemental Tax shall be assessed and collected in conjunction with the property taxes assessed and collected by the City (“Regular Tax”), unless otherwise established by the Board of Estimates.

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

Council Bill 16-0727

1 (3) [Enforcement] EXCEPT AS OTHERWISE SPECIFIED IN PARAGRAPH (4) OF THIS
2 SUBSECTION, ENFORCEMENT of the Supplemental Tax shall be in accordance with the
3 enforcement of the Regular Tax, and all provisions applicable to the assessments,
4 refunds, credits, collections, and enforcement which apply to the Regular Tax shall
5 apply to the Supplemental Tax unless modified herein.

6 (4) THE HIGH-PERFORMANCE MARKET-RATE RENTAL HOUSING CREDIT AUTHORIZED BY
7 ARTICLE 28, § 10-18 {"HIGH-PERFORMANCE MARKET-RATE RENTAL HOUSING –
8 CITYWIDE"} DOES NOT APPLY TO THE SUPPLEMENTAL TAX.

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

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

Certified as duly passed this _____ day of _____, 20__

President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this _____ day of _____, 20__

Chief Clerk

Approved this _____ day of _____, 20__

Mayor, Baltimore City