

TJS

<b>FROM</b>	<b>NAME &amp; TITLE</b>	THOMAS J. STOSUR, DIRECTOR
	<b>AGENCY NAME &amp; ADDRESS</b>	DEPARTMENT OF PLANNING 8 <sup>TH</sup> FLOOR, 417 EAST FAYETTE STREET
	<b>SUBJECT</b>	CITY COUNCIL BILL #16-0651/PROPERTY TAX EXEMPTION - COMMUNITY-MANAGED OPEN SPACE

CITY of  
BALTIMORE  
**MEMO**



**TO**

DATE:

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

May 9, 2016

The Department of Planning is in receipt of City Council Bill #16-0651, which would exempt certain properties containing community-managed open space from the City's real property tax; define certain terms; set the requirements for properties to qualify for the real property tax exemption; and provide for a special effective date.

The Department of Planning recommends approval of City Council Bill #16-0651. Community-managed open spaces in Baltimore include community gardens, small recreation and relaxation spaces, forest patches, and other sites that add value to our neighborhoods, improve health and wellness, preserve our ecological systems, and stabilize surrounding property values.

These sites are typically held in non-profit ownership dedicated to the community open space use. In the unusual circumstance of a community managed space being sold for development, this bill provides for it to revert to full tax status.

The City has a strong interest in encouraging the development, maintenance, and protection of community-managed open spaces, and this bill will support these goals by making it economically feasible for such sites to be managed in the long-term. The adoption of this bill supports existing City plans and priorities, including the Baltimore Sustainability Plan, Urban Agriculture Plan, Vacants to Value, and the Growing Green Initiative.

The Department of Planning also recommends the following amendments to the bill:

- Change the word "must" in section B-1 to "may." The reason for this change is that the bill is already sufficiently detailed so as to allow for its enforcement. Stating that the Director of Finance may adopt rules and regulations for its enforcement allows the Department of Finance to retain regulatory authority over the tax credit, but will allow it to take effect even if such rules and regulations are not adopted.
- Change "1 acre" to "2 acres" in section C-1. The reason for this change is that, while most community-managed open spaces in a cultivated state are under one acre in size, some may be slightly larger. Changing the maximum size to two acres will allow for the credit to apply to these occasional cases, without allowing for very large sites beyond the scope of the credit.

- Change “8 acres” to “10 acres” in section C-2. The reason for this change is that a sensitive environmental area in a natural state that is up to ten acres in size could still constitute a community-managed open space. Changing the maximum size to ten acres will allow for the credit to apply to these cases, without allowing for very large sites beyond the scope of the credit.

If you have any questions, please contact Ms. Laurie Feinberg, Assistant Director at 410-396-1275.

TJS/WA

cc: Ms. Kaliopé Parthemos, Chief of Staff  
Mr. Colin Tarbert, Deputy Mayor for Economic and Neighborhood Development  
Mr. Leon Pinkett, Assistant Deputy Mayor for Economic and Neighborhood Development  
Ms. Angela Gibson, Mayor’s Office  
The Honorable Rochelle “Rikki” Spector, Council Rep. to Planning Commission  
Mr. David Tanner, BMZA  
Mr. Geoffrey Veale, Zoning Administration  
Ms. Sharon Daboin, DHCD  
Mr. Patrick Fleming, DOT  
Ms. Elena DiPietro, Law Dept.  
Ms. Melissa Krafchik, PABC  
Ms. Natawna Austin, Council Services  
Ms. Miriam Avins, Baltimore Green Space