

**CITY OF BALTIMORE
COUNCIL BILL 08-0048
(First Reader)**

Introduced by: Councilmembers Clarke, Conaway, Young, Branch, Welch

Introduced and read first time: February 25, 2008

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Board of Municipal and Zoning Appeals, Planning Commission, Baltimore Development Corporation, Department of Housing and Community Development, Department of Finance, Board of Estimates

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Charles Village Community Benefits District – Supplemental Tax**

3 FOR the purpose of expressly stating the applicability of the Homestead Property Credit to the
4 Supplemental Tax imposed on properties in the Charles Village Community Benefits
5 District; clarifying, conforming, and correcting certain language; and generally relating to
6 operations of the Charles Village Community Benefits District.

7 BY repealing and reordaining, with amendments

8 Article 14 - Special Benefits Districts

9 Section(s) 6-8(b)

10 Baltimore City Code

11 (Edition 2000)

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

14 **Baltimore City Code**

15 **Article 14. Special Benefits Districts**

16 **Subtitle 6. Charles Village Community Benefits District**

17 **§ 6-8. Supplemental Tax.**

18 (b) *Assessment; collection; enforcement.*

19 (1) The funding for operation of the Authority shall be provided by a supplemental
20 property tax (the “Supplemental Tax”) on the assessable base of the District, as
21 determined in subsection (a) OF THIS SECTION.

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

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

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1 (3) [Enforcement] EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE:

2 (I) ENFORCEMENT of the Supplemental Tax shall be [in accordance with the] AS
3 PROVIDED FOR enforcement of the Regular Tax[,]; and

4 (II) all provisions applicable to the assessments, refunds, credits (INCLUDING THE
5 HOMESTEAD PROPERTY CREDIT AUTHORIZED BY CITY CODE ARTICLE 28,
6 § 10-1 AND STATE TAX-PROPERTY ARTICLE § 9-105), collections, and
7 enforcement [which apply to] OF the Regular Tax [shall] apply to the
8 Supplemental Tax [unless modified herein].

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 date it
13 is enacted and applies to the taxable year beginning July 1, 2008, and each subsequent taxable
14 year.