



**BALTIMORE
HOUSING**

SHEILA DIXON
Mayor

PAUL T. GRAZIANO
Executive Director, HABC
Commissioner, HCD

MEMORANDUM

To: The Honorable President and Members of the Baltimore City Council
c/o Karen Randle, Executive Secretary

From: Paul T. Graziano, Commissioner

Date: December 22, 2008

Re: **City Council Bill 08-0219 Waterfront Management District -
Supplemental Tax**

The Department of Housing and Community Development (DHCD) has reviewed City Council Bill 08-0219, which was introduced for the purpose of providing that property tax credits applicable to the regular, citywide property tax do not apply to the Supplemental Tax imposed in the Waterfront Management District.

This proposed legislation removes the word "credit" from Article 14-Special Benefits District, Section 8-8(b)(3) of the Baltimore City Code. As a result, property tax credits could not be applied towards reducing the Supplemental Tax imposed on property located in the Waterfront Management District.

The commercial property owners located in the district agreed to impose on themselves a compulsory tax or fee to fund supplemental services in the district. Services would include enhancing the appearance of the waterfront by planting flowers and keeping grass maintained, keeping the area free of debris, providing information to visitors and organizing events to encourage people to visit the waterfront. Tax credits were never intended to apply to this specific tax.

The Department of Housing and Community Development supports the adoption of City Council Bill 08-0219.

PTG:pmd

cc: Ms. Angela Gibson
Mr. Andrew Frank
Mr. Demaune Millard

