

**CITY OF BALTIMORE
COUNCIL BILL 20-0632
(First Reader)**

Introduced by: Councilmembers Henry, Clarke, Middleton, Bullock

Introduced and read first time: October 19, 2020

Assigned to: Taxation, Finance and Economic Development Committee

REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Real Estate, Department of Finance

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Property Tax Credit – Habitat for Humanity**

3 FOR the purpose of granting, in accordance with State Tax-Property Article § 9-252, a property
4 tax against certain real property owned and held by Habitat for Humanity; requiring an annual
5 report from Habitat for Humanity detailing certain information; providing for a term of the
6 credit; and requiring that the Director of Finance adopt certain regulations in order to
7 implement and administer this property tax credit.

8 BY authority of

9 Tax-Property Article
10 Section 9-252
11 Maryland Code

12 BY adding

13 Article 28 - Taxes
14 Section 10-4
15 Baltimore City Code
16 (Edition 2000)

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

19 **Baltimore City Code**

20 **Article 28. Taxes**

21 **Subtitle 10. Credits**

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

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1 **§ 10-4. HABITAT FOR HUMANITY.**

2 (A) *CREDIT GRANTED.*

3 IN ACCORDANCE WITH STATE TAX-PROPERTY ARTICLE § 9-252, THERE IS A 100%
4 PROPERTY TAX CREDIT FOR REAL PROPERTY LOCATED WITHIN THE CITY OF BALTIMORE
5 THAT IS:

- 6 (1) OWNED BY HABITAT FOR HUMANITY WITH THE INTENTION OF RELINQUISHING
7 OWNERSHIP IN THE NEAR FUTURE;
- 8 (2) USED FOR THE PURPOSES OF DEVELOPMENT, REHABILITATION, AND TRANSFER TO A
9 PRIVATE OWNER; AND
- 10 (3) NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE BUILDINGS OWNED BY
11 HABITAT FOR HUMANITY.

12 (B) *ANNUAL REPORT.*

13 IN ORDER TO RECEIVE THE CREDIT GRANTED BY THIS SECTION, HABITAT FOR HUMANITY
14 SHALL SUBMIT AN ANNUAL WRITTEN REPORT ON OR BEFORE JUNE 30 EACH YEAR TO THE
15 MAYOR AND CITY COUNCIL DOCUMENTING:

- 16 (1) ALL OF HABITAT FOR HUMANITY'S REAL PROPERTY HOLDINGS WITHIN THE CITY
17 OF BALTIMORE; AND
- 18 (2) ALL TRANSACTIONS INVOLVING HABITAT FOR HUMANITY'S REAL PROPERTY
19 HOLDINGS WITHIN THE CITY OF BALTIMORE.

20 (C) *TERM OF CREDIT.*

21 THE TAX CREDIT FOR EACH ELIGIBLE PROPERTY SHALL CONTINUE UNTIL THE PROPERTY IS
22 TRANSFERRED FROM HABITAT FOR HUMANITY TO ANOTHER ENTITY, BUT IN NO EVENT FOR
23 MORE THAN 5 YEARS.

24 (D) *RULES AND REGULATIONS.*

25 (1) *IN GENERAL.*

26 THE DIRECTOR OF FINANCE SHALL ADOPT RULES AND REGULATIONS IN ORDER TO
27 IMPLEMENT AND ADMINISTER THIS SECTION.

28 (2) *CONTENTS.*

29 THESE REGULATIONS:

- 30 (I) SHALL INCLUDE PROCEDURES NECESSARY AND APPROPRIATE FOR THE
31 SUBMISSION OF AN APPLICATION FOR AND THE GRANTING OF A PROPERTY TAX
32 CREDIT UNDER THIS SECTION; AND

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1 (II) MAY INCLUDE PROCEDURES FOR GRANTING PARTIAL CREDITS FOR ELIGIBILITY
2 FOR LESS THAN A FULL TAXABLE YEAR.

3 (3) *FILING WITH LEGISLATIVE REFERENCE.*

4 A COPY OF ALL RULES AND REGULATIONS ADOPTED UNDER THIS SUBTITLE MUST BE
5 FILED WITH THE DEPARTMENT OF LEGISLATIVE REFERENCE BEFORE THEY TAKE
6 EFFECT.

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

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