



MEMORANDUM

TO: The Honorable President and Members of the Baltimore City Council
c/o Natawna Austin, *Executive Secretary*

FROM: Paul T. Graziano, *Commissioner*

DATE: September 24, 2014

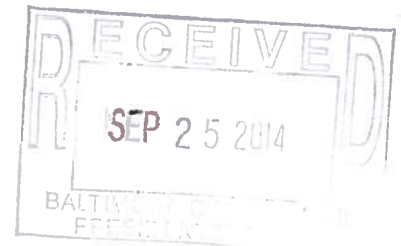
RE: **City Council Resolution 14-0170R – Request for State Action –
Clarifying that Vacant Non-Profit Owned Property is not Tax Exempt**

The Department of Housing and Community Development has reviewed City Council Resolution 14-0170R, for the purpose of calling on the General Assembly to enact, and the Governor to sign, legislation clarifying that non-profit owned vacant property – which by definition is not being used for any charitable purpose – is not exempt from property taxes and requiring nonprofits to annually recertify that each of the properties they own is currently being used for charitable purposes.

The Department of Housing and Community Development respectfully defers to the Finance Department on City Council Resolution 14-0170R.

PTG:sd

cc: Ms. Angela Gibson, *Mayor's Office of Government Relations*
Mr. Colin Tarbert, *Deputy Mayor*



*Defers to
Finance*