

Introduced by: Councilmember Costello, *Henry, M. Edleton, Stokes*

Prepared by: Department of Legislative Reference

Date: October 2, 2019

Referred to: TAXATION, FINANCE & ECONOMIC DEVELOPMENT

Committee

Also referred for recommendation and report to municipal agencies listed on reverse.

CITY COUNCIL 19-0456

A BILL ENTITLED

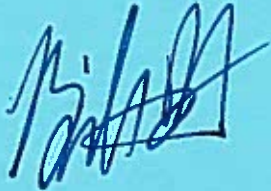
AN ORDINANCE concerning

**High-Performance Newly Constructed Dwellings – Clarification**

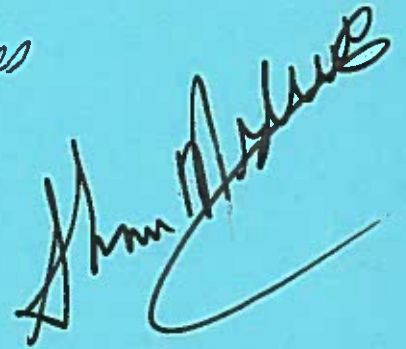
FOR the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

BY repealing and re-ordaining, with amendments

Article 28 - Taxes  
Section(s) 10-18.1(c)  
Baltimore City Code  
(Edition 2000)



*Robert Stokes*



**\*\*The introduction of an Ordinance or Resolution by Councilmembers at the request of any person, firm or organization is a courtesy extended by the Councilmembers and not an indication of their position.**

**Agencies**

|   |   |
|---|---|
| <input type="checkbox"/> Baltimore City Public School System                        | <input checked="" type="checkbox"/> Baltimore Development Corporation |
| <input type="checkbox"/> City Solicitor   | <input checked="" type="checkbox"/> Department of Real Estate         |
| <input type="checkbox"/> Department of Public Works                                 | <input type="checkbox"/> Department of Recreation and Parks           |
| <input type="checkbox"/> Department of Transportation                               | <input type="checkbox"/> Department of Fire Department                |
| <input type="checkbox"/> Department of Audits                                       | <input type="checkbox"/> Health Department                            |
| <input checked="" type="checkbox"/> Department of Finance                           | <input type="checkbox"/> Mayor's Office of Employment Development     |
| <input type="checkbox"/> Department of General Services                             | <input type="checkbox"/> Mayor's Office of Human Services             |
| <input checked="" type="checkbox"/> Department of Housing and Community Development | <input type="checkbox"/> Mayor's Office of Information Technology     |
| <input type="checkbox"/> Department of Human Resources                              | <input type="checkbox"/> Office of the Mayor                          |
| <input checked="" type="checkbox"/> Department of Planning                          | <input type="checkbox"/> Police Department                            |
| <input type="checkbox"/> Other: _____   | <input type="checkbox"/> Other: _____                                 |
| <input type="checkbox"/> Other: _____   | <input type="checkbox"/> Other: _____                                 |
| <input type="checkbox"/> Other: _____   | <input type="checkbox"/> Other: _____                                 |
| <input type="checkbox"/> Board of Estimates   | <input type="checkbox"/> Board of Ethics                              |
| <input checked="" type="checkbox"/> Board of Municipal and Zoning Appeals           | <input type="checkbox"/> Labor Commissioner                           |
| <input type="checkbox"/> Comm. for Historical and Architectural Preservation        | <input type="checkbox"/> Parking Authority Board                      |
| <input type="checkbox"/> Commission on Sustainability                               | <input type="checkbox"/> Planning Commission                          |
| <input type="checkbox"/> Employees' Retirement System                               | <input type="checkbox"/> Wage Commission                              |
| <input type="checkbox"/> Other: _____   | <input type="checkbox"/> Other: _____                                 |
| <input type="checkbox"/> Other: _____   | <input type="checkbox"/> Other: _____                                 |
| <input type="checkbox"/> Other: _____   | <input type="checkbox"/> Other: _____                                 |

**Boards and Commissions**

|  |   |
|--|---|
| <input checked="" type="checkbox"/> Board of Estimates                       | <input type="checkbox"/> Environmental Control Board                |
| <input type="checkbox"/> Board of Ethics                                     | <input type="checkbox"/> Fire & Police Employees' Retirement System |
| <input type="checkbox"/> Board of Municipal and Zoning Appeals               | <input type="checkbox"/> Labor Commissioner                         |
| <input type="checkbox"/> Comm. for Historical and Architectural Preservation | <input type="checkbox"/> Parking Authority Board                    |
| <input type="checkbox"/> Commission on Sustainability                        | <input type="checkbox"/> Planning Commission                        |
| <input type="checkbox"/> Employees' Retirement System                        | <input type="checkbox"/> Wage Commission                            |
| <input type="checkbox"/> Other: _____  | <input type="checkbox"/> Other: _____                               |
| <input type="checkbox"/> Other: _____  | <input type="checkbox"/> Other: _____                               |
| <input type="checkbox"/> Other: _____  | <input type="checkbox"/> Other: _____                               |



CITY OF BALTIMORE  
ORDINANCE **19-317**  
Council Bill 19-0456

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Introduced by: Councilmembers Costello, Henry, Middleton, Stokes  
Introduced and read first time: October 7, 2019  
Assigned to: Taxation, Finance and Economic Development Committee  
Committee Report: Favorable  
Council action: Adopted  
Read second time: October 28, 2019

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AN ORDINANCE CONCERNING

**High-Performance Newly Constructed Dwellings – Clarification**

FOR the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

BY repealing and re-ordaining, with amendments

Article 28 - Taxes  
Section(s) 10-18.1(c)  
Baltimore City Code  
(Edition 2000)

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

**Baltimore City Code**

**Article 28. Taxes**

**Subtitle 10. Credits**

**§ 10.18.1. High-performance newly constructed dwellings.**

*(c) Qualifications.*

The owner of a high-performance newly constructed dwelling may qualify for the tax credit authorized by this section by:

- (1) purchasing a high-performance newly constructed dwelling;
- (2) occupying that dwelling as his or her principal residence;
- (3) filing an application for the credit either:

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.  
Underlining indicates matter added to the bill by amendment.  
~~Strike-out~~ indicates matter stricken from the bill by amendment or deleted from existing law by amendment.

Council Bill 19-0456

(i) within 90 days after settling on the purchase of the dwelling; or

(ii) [within 90 days of the enactment of this ordinance] if settlement on the purchase of the dwelling occurred after July 1, 2018, NO LATER THAN FEBRUARY 29, 2020;

(4) for each taxable year for which the credit is sought, filing a state income tax return as a resident of Baltimore City;

(5) satisfying all other conditions imposed by the regulations of the Director of Finance; and

(6) not currently receiving the credit authorized by § 10-5 of this subtitle {"Newly constructed dwellings"}.

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

SECTION 3. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is enacted.

Certified as duly passed this NOV 04 2019 day of NOV 04 2019, 2019

President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor, this NOV 04 2019 day of NOV 04 2019, 2019

Chief Clerk

Approved this 14<sup>th</sup> day of Nov., 2019

Mayor, Baltimore City

Approved For Form and Legal Sufficiency This 12<sup>th</sup> Day of November 2019

Chief Solicitor

CITY OF BALTIMORE

BOARD OF ESTIMATES

Room 204, City Hall  
Baltimore, Maryland 21202  
410-396-4755



BRANDON SCOTT  
PRESIDENT, CITY COUNCIL

BERNARD C. "JACK" YOUNG  
MAYOR

JOAN M. PRATT  
COMPTROLLER

RUDOLPH S. CHOW, P.E.  
DIRECTOR OF PUBLIC WORKS

ANDRE M. DAVIS  
CITY SOLICITOR

BERNICE H. TAYLOR  
DEPUTY COMPTROLLER  
AND CLERK TO THE BOARD

October 16, 2019

Honorable President and Members  
of the City Council

Ladies and Gentlemen:

On October 16, 2019 the Board had before it for consideration the following pending City Council Bill:

19-0456 - An Ordinance concerning High-Performance Newly Constructed Dwellings - Clarification for the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

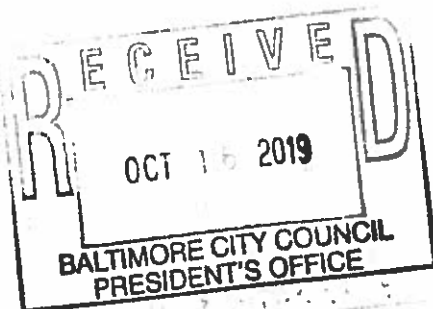
**THE DEPARTMENT OF PLANNING HAS NO OBJECTION AND DEFERS TO THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT AND THE DEPARTMENT OF FINANCE AS THE MORE DIRECTLY IMPACTED AGENCIES.**

**THE DEPARTMENT OF FINANCE MAINTAINS ITS POSITION ADOPTED FOR CITY COUNCIL BILL 19-0414 AND HAS NO OBJECTION TO THE CLARIFICATION PROPOSED BY CITY COUNCIL BILL 19-0456.**

**ALL OTHER REPORTS RECEIVED WERE FAVORABLE.**

After NOTING AND CONCURRING in all favorable reports received, the Board approved the aforementioned City Council Bill and referred it to the City Council with the recommendation that it be approved and passed by that Honorable Body.

The Mayor **ABSTAINED** from voting. The President **ABSTAINED** from voting.



Sincerely,

*Bernice H. Taylor* Oct 16, 2019  
Bernice H. Taylor



13  
ST. LOUIS, MO.  
MAY 19 1952



# BALTIMORE CITY COUNCIL TAXATION, FINANCE AND ECONOMIC DEVELOPMENT VOTING RECORD

DATE: October 11, 2019

BILL#: 19-0456

BILL TITLE: **High-Performance Newly Constructed Dwellings – Clarification**

IS THERE A MOTION TO MOVE THE BILL?

MOTION BY: Costello      SECONDED BY: Stokes

- FAVORABLE                       FAVORABLE WITH AMENDMENTS  
 UNFAVORABLE                       WITHOUT RECOMMENDATION


| NAME                     | YEAS                                | NAYS                     | ABSENT                   | ABSTAIN                  |
|--------------------------|-------------------------------------|--------------------------|--------------------------|--------------------------|
| Middleton, Sharon, Chair | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| McCray, D, Vice Chair    | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Costello, Eric           | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Reisinger, Edward        | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| Stokes, Robert           | <input checked="" type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> |
| <b>TOTALS</b>            |                                     |                          |                          |                          |

CHAIRPERSON: \_\_\_\_\_

COMMITTEE STAFF: Samuel Johnson, Initials: AS





|             |                       |   |                                     |   |
|-------------|-----------------------|---|-------------------------------------|---|
| <b>FROM</b> | NAME & TITLE          | CHRIS RYER, DIRECTOR  | CITY of<br>BALTIMORE<br><b>MEMO</b> |  |
|             | AGENCY NAME & ADDRESS | DEPARTMENT OF PLANNING<br>8 <sup>TH</sup> FLOOR, 417 EAST FAYETTE STREET    |                                     |   |
|             | SUBJECT               | CITY COUNCIL BILL #19-0456/ HIGH-PERFORMANCE<br>NEWLY CONSTRUCTED DWELLINGS |                                     |   |

DATE:

TO

October 9, 2019

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

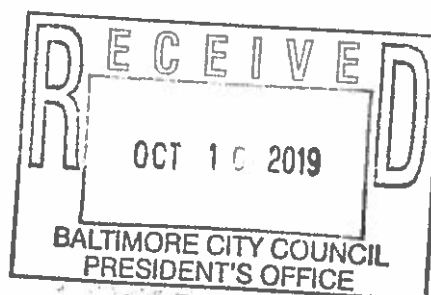
The Department of Planning is in receipt of City Council Bill #19-0456, which is for the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

The Department of Planning has no objection to City Council Bill #19-0456, and defers to the Department of Housing and Community Development, and the Department of Finance as the more directly impacted agencies.

If you have any questions, please contact Mr. Eric Tiso, Division Chief, Land Use and Urban Design Division at 410-396-8358.

CR/ewt

cc: Mr. Nicholas Blendy, Mayor's Office  
Mr. Matthew Stegman, Mayor's Office  
Ms. Nina Themelis, Mayor's Office  
The Honorable Edward Reisinger, Council Rep. to Planning Commission  
Mr. Colin Tarbert, BDC  
Mr. Derek Baumgardner, BMZA  
Mr. Geoffrey Veale, Zoning Administration  
Ms. Stephanie Murdock, DHCD  
Ms. Elena DiPietro, Law Dept.  
Mr. Francis Burnszynski, PABC  
Mr. Liam Davis, DOT  
Ms. Natawna Austin, Council Services  
Mr. Dominic McAlily, Council Services





*Robert Cennamo*

FROM

|                       |   |
|-----------------------|---|
| NAME & TITLE          | Robert Cennamo, Budget Director   |
| AGENCY NAME & ADDRESS | Department of Finance<br>Room 454, City Hall (410) 396-4940                             |
| SUBJECT               | City Council Bill 19-0456: High-Performance Newly Constructed Dwellings – Clarification |

CITY of  
BALTIMORE  
**MEMO**



TO

The Honorable President and  
Members of the City Council  
Room 400, City Hall

DATE  
October 8, 2019

**Position: Does Not Oppose**

City Council Bill 19-0456 clarifies certain eligibility qualification terms adopted with the recently enacted City Council Bill 19-0414, High-Performance Newly Constructed Dwellings.

**Background**

City Council Bill 19-0414, which became law on August 29, 2019, defined the eligibility qualification requirements for the High-Performance Newly Constructed Dwellings as requiring applications be filed either within 90 days of settlement or within 90 days after enactment of the tax credit law. The proposed legislation removes the eligibility qualification of applying 90 days after enactment and establishes that all applications be submitted no later than February 29, 2020.

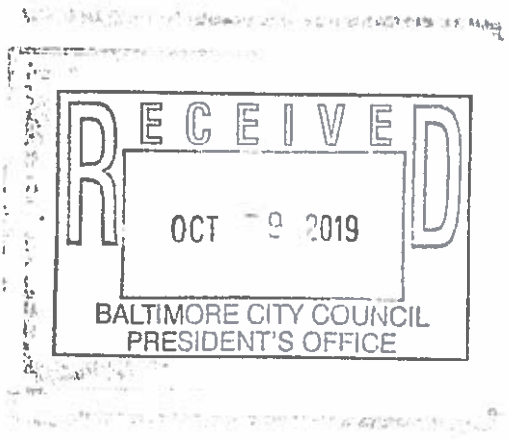
**Fiscal Impact**

The clarification proposed by this legislation will not have a significant fiscal or operational impact to the City.

**Conclusion**

The Department of Finance maintains our position adopted for City Council 19-0414 and has no objection to the clarification proposed by City Council Bill 19-0456.

cc: Henry Raymond  
Matthew Stegman  
Nina Themelis



*No  
objection*





CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG  
Mayor



DEPARTMENT OF LAW  
ANDRE M. DAVIS, CITY SOLICITOR  
100 N. HOLLIDAY STREET  
SUITE 101, CITY HALL  
BALTIMORE, MD 21202

October 8, 2019

The Honorable President and Members  
of the Baltimore City Council  
Attn: Executive Secretary  
Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

Re: City Council Bill 19-0456 – High Performance Newly Constructed  
Dwellings – Clarification

Dear President and City Council Members:

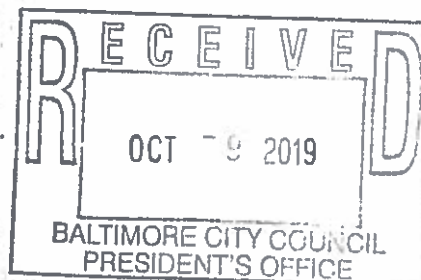
The Law Department has reviewed City Council Bill 19-0414 for form and legal sufficiency. The bill would remove the requirement that applications for the High Performance Newly Constructed Tax Credit be filed within ninety days of enactment of the ordinance that created the credit if the property was purchased after July 1, 2018. Removing this hurdle will allow applications by those who could not apply within that timeframe because the application process was not finalized. This change to the credit, as well as the credit itself, are within the authority given to the City by Section 9-242 of the Tax Property Article of the Maryland Code. The Law Department approves this bill for form and legal sufficiency.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Hilary Rulay".

Hilary Rulay  
Chief Solicitor

cc: Andre M. Davis, City Solicitor  
Matthew Stegman, Mayor's Office of Government Relations  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Victor Tervalo, Chief Solicitor  
Ashlea Brown, Assistant Solicitor



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BALTIMORE CITY  
DEPARTMENT OF HOUSING &  
COMMUNITY DEVELOPMENT

## MEMORANDUM

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

From: Michael Braverman, Housing Commissioner 

Date: October 8, 2019

Re: **City Council Bill 19-0456 High-Performance Newly Constructed Dwellings - Clarification**

The Department of Housing and Community Development (DHCD) has reviewed City Council Bill 19-0456 for the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

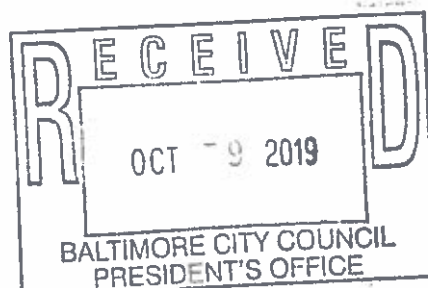
The High-Performance Newly Constructed Dwellings Property Tax Credit offers a property Tax Credit to Baltimore residents purchasing or occupying high-performance newly constructed dwellings, as defined in Tax-Property Article Section 9-242 of Maryland Code. If enacted, the Bill would extend the time period during which someone may apply for the High-Performance Newly Constructed Dwellings Tax Credit to no later than February 29, 2020.

Residents who could not apply for the credit due to the ransomware attack on Baltimore City's IT systems and residents who could have applied between the credit's previous expiration date and enactment of Ordinance 19-0290, which recently extended the application deadline, would be able to apply after 19-0456 is enacted and the application is published by BCIT.

DHCD has reviewed City Council Bill 19-0456 and **supports** its passage.

MB:sm

cc: Mr. Nicholas Blendy, *Mayor's Office of Government Relations*



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## MEMORANDUM

**DATE:** October 8, 2019  
**TO:** Taxation, Finance and Economic Development Committee  
**FROM:** Colin Tarbert, President and CEO *Col Tarbert*  
**POSITION:** Support  
**SUBJECT:** City Council Bill No. 19-0456 – High-Performance Newly Constructed Dwellings  
– Clarification

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### INTRODUCTION

The Baltimore Development Corporation (BDC) is reporting on City Council Bill No. 19-0456 introduced by Councilmembers Costello, Henry, Middleton, and Stokes.

### PURPOSE

This ordinance is for the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

### BRIEF HISTORY

The High-Performance Newly Constructed Dwellings Property Tax Credit was established in September 2019 as a replacement for the Newly Constructed Dwelling Property Tax Credit that expired on June 30, 2019. The program grants a real property tax credit against the property tax imposed on the principal residences of qualifying owners. This Bill will clarify the period of time during which settlement on the purchase of the dwelling would qualify for the credit.

### FISCAL IMPACT

NONE

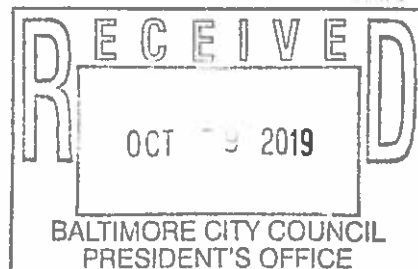
### AGENCY POSITION

BDC supports City Council Bill No. 19-0456.

If you have any questions, please do not hesitate to contact Kim Clark at (410) 837-9305 or [kclark@baltimoredevelopment.com](mailto:kclark@baltimoredevelopment.com).

cc: Nicholas Blendy

[RR]



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# City of Baltimore

City Council  
City Hall, Room 408  
100 North Holliday Street  
Baltimore, Maryland 21202

## Meeting Minutes - Final

### Taxation, Finance and Economic Development Committee

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Thursday, October 10, 2019

10:05 AM

Du Burns Council Chamber, 4th floor, City Hall

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19-0456

#### **CALL TO ORDER**

#### **INTRODUCTIONS**

#### **ATTENDANCE**

Present 5 - Member Sharon Green Middleton, Member Danielle McCray, Member Eric T. Costello, Member Edward Reisinger, and Member Robert Stokes Sr.

#### **ITEMS SCHEDULED FOR PUBLIC HEARING**

19-0456

##### **High-Performance Newly Constructed Dwellings - Clarification**

For the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

**Sponsors:** Eric T. Costello, Bill Henry, Sharon Green Middleton, Robert Stokes, Sr.

A motion was made by Member Costello, seconded by Member Stokes, Sr., that Ordinance 19-0456 be Recommended Favorably. The motion carried by the following vote:

Yes: 5 - Member Middleton, Member McCray, Member Costello, Member Reisinger, and Member Stokes Sr.

#### **ADJOURNMENT**







## HEARING NOTES

Bill: 19-0456

### High-Performance Newly Constructed Dwellings – Clarification

**Committee:** Taxation, Finance and Economic Development  
**Chaired By:** Councilmember Sharon Green-Middleton

**Hearing Date:** October 10, 2019  
**Time (Beginning):** 10:30 a.m.  
**Time (Ending):** 10:40 a.m.  
**Location:** Clarence “Du” Burns Chambers  
**Total Attendance:** Approximately 10 – 20  
**Committee Members in Attendance:**  
Sharon Green Middleton  
Danielle McCray  
Robert Stokes  
Edward Reisinger  
Eric Costello

|  |   |  |   |
|--|---|--|---|
| Bill Synopsis in the file? .....                               | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO            | <input type="checkbox"/> N/A            |
| Attendance sheet in the file? .....                            | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO            | <input type="checkbox"/> N/A            |
| Agency reports read? .....                                     | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO            | <input type="checkbox"/> N/A            |
| Hearing televised or audio-digitally recorded?.....            | <input type="checkbox"/> YES            | <input checked="" type="checkbox"/> NO | <input type="checkbox"/> N/A            |
| Certification of advertising/posting notices in the file?..... | <input type="checkbox"/> YES            | <input type="checkbox"/> NO            | <input checked="" type="checkbox"/> N/A |
| Evidence of notification to property owners? .....             | <input type="checkbox"/> YES            | <input type="checkbox"/> NO            | <input checked="" type="checkbox"/> N/A |
| Final vote taken at this hearing? .....                        | <input checked="" type="checkbox"/> YES | <input type="checkbox"/> NO            | <input type="checkbox"/> N/A            |
| Motioned by: .....   | Councilmember Costello                  |  |   |
| Seconded by:.....  | Councilmember Stokes                    |  |   |
| Final Vote: .....  | 5-0                                     |  |   |

### Major Speakers

(This *is not* an attendance record.)

- Councilman Eric Costello, Bill Sponsor

**Major Issues Discussed**

- 1. Councilwoman Middleton read the legislation into the record and introduced committee members.
- 2. Councilman Costello provided opening remarks about why he sponsored the bill.
- 3. Law Department stood by their report.
- 4. Department of Finance stood by their report.
- 5. Department of Housing and Community Development stood by their report.
- 6. Baltimore Development Corporation stood by their report.
- 7. Department of Planning stood by their report.
- 8. This ordinance passed favorably with no amendments and will be represented on second reader on October 28, 2019.

**Further Study**

Was further study requested?

Yes  No

If yes, describe. N/A

**Committee Vote:**

S. Middleton: ..... Yea  
 D. McCray: ..... Yea  
 E. Reisinger: ..... Yea  
 M. Clarke: ..... Yea  
 E. Costello: ..... Yea

Samuel Johnson , Committee Staff  
 (410) 396-1091  
 cc: Bill File  
 OCS Chrono File

Date: October 10, 2019





# City of Baltimore

City Council  
City Hall, Room 408  
100 North Holliday Street  
Baltimore, Maryland 21202

## Meeting Agenda - Final

### Taxation, Finance and Economic Development Committee

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Thursday, October 10, 2019

10:05 AM

Du Burns Council Chamber, 4th floor, City Hall

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19-0456

#### **CALL TO ORDER**

#### **INTRODUCTIONS**

#### **ATTENDANCE**

#### **ITEMS SCHEDULED FOR PUBLIC HEARING**

19-0456

High-Performance Newly Constructed Dwellings - Clarification

For the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

Sponsors:

Eric T. Costello, Bill Henry, Sharon Green Middleton, Robert Stokes, Sr.

#### **ADJOURNMENT**

**THIS MEETING IS OPEN TO THE PUBLIC**



CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG, Mayor



OFFICE OF COUNCIL SERVICES

LARRY E. GREENE, Director  
415 City Hall, 100 N. Holliday Street  
Baltimore, Maryland 21202  
410-396-7215 / Fax: 410-545-7596  
email: larry.greene@baltimorecity.gov

## BILL SYNOPSIS

**Committee: Taxation, Finance and Economic Development**

**Bill 19-0456**

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### High-Performance Newly Constructed Dwellings – Clarification

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**Sponsor:** Councilmember Costello

**Introduced:** October 7, 2019

**Purpose:**

For the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings, and providing for a special effective date.

**Effective:** 30 Day after the date of enactment

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### Agency Reports

|   |  |
|---|--|
| City Solicitor                                  |  |
| Department of Housing and Community Development |  |
| Baltimore Development Corporation               |  |
| Dept. of Planning                               |  |
| Department of Finance                           |  |

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### Analysis

If enacted, Bill 19-0456 would amend the current legislation to extend the timeframe for individuals to apply for the High Performance Newly Constructed Dwelling tax credit. The amendment to the current legislation has been introduced because the form to apply for the tax credit has not been completed. The Department of Finance and Baltimore City Office of Information Technology expect for it to be finished towards the end of October. Because of when the application is expected to go live some homeowners who purchased their properties before the form was available won't have the full 90 days to apply for the new credit.



**Current Law: Article 28 – Taxes**

10-18.1. High-Performance Newly Constructed Dwellings.

(c) Qualifications.

The owner of a high-performance newly constructed dwelling may qualify for the tax credit authorized by this section by:

- (1) purchasing a high-performance newly constructed dwelling;
- (2) occupying that dwelling as his or her principal residence;
- (3) filing an application for the credit either:
  - (i) within 90 days after settling on the purchase of the dwelling; or
  - (ii) within 90 days of the enactment of this ordinance {section} if settlement on the purchase of the dwelling occurred after July 1, 2018.

**Proposed Change:**

10-18.1. High-Performance Newly Constructed Dwellings.

(c) Qualifications.

The owner of a high-performance newly constructed dwelling may qualify for the tax credit authorized by this section by:

- (1) purchasing a high-performance newly constructed dwelling;
- (2) occupying that dwelling as his or her principal residence;
- (3) filing an application for the credit either:
  - (i) within 90 days after settling on the purchase of the dwelling; or
  - (ii) within 90 days of the enactment of this ordinance {section} if settlement on the purchase of the dwelling occurred after July 1, 2018, no later than February 29, 2020.

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**Additional Information**

**Fiscal Note:** None

**Information Source(s):**

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Analysis by: Samuel Johnson  
Analysis Date: October 8, 2019

Direct Inquiries to: (410) 396-1091

**CITY OF BALTIMORE  
COUNCIL BILL 19-0456  
(First Reader)**

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Introduced by: Councilmembers Costello, Henry, Middleton, Stokes

Introduced and read first time: October 7, 2019

Assigned to: Taxation, Finance and Economic Development Committee

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

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **High-Performance Newly Constructed Dwellings – Clarification**

3 FOR the purpose of clarifying the tax credit qualification deadline for certain high-performance  
4 newly constructed dwellings; and providing for a special effective date.

5 BY repealing and re-ordaining, with amendments

6 Article 28 - Taxes  
7 Section(s) 10-18.1(c)  
8 Baltimore City Code  
9 (Edition 2000)

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

12 **Baltimore City Code**

13 **Article 28. Taxes**

14 **Subtitle 10. Credits**

15 **§ 10.18.1. High-performance newly constructed dwellings.**

16 (c) *Qualifications.*

17 The owner of a high-performance newly constructed dwelling may qualify for the tax  
18 credit authorized by this section by:

- 19 (1) purchasing a high-performance newly constructed dwelling;
- 20 (2) occupying that dwelling as his or her principal residence;
- 21 (3) filing an application for the credit either:

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



**Council Bill 19-0456**

- 1 (i) within 90 days after settling on the purchase of the dwelling; or
- 2 (ii) [within 90 days of the enactment of this ordinance] if settlement on the
- 3 purchase of the dwelling occurred after July 1, 2018, NO LATER THAN
- 4 FEBRUARY 29, 2020;
- 5 (4) for each taxable year for which the credit is sought, filing a state income tax
- 6 return as a resident of Baltimore City;
- 7 (5) satisfying all other conditions imposed by the regulations of the Director of
- 8 Finance; and
- 9 (6) not currently receiving the credit authorized by § 10-5 of this subtitle {"Newly
- 10 constructed dwellings"}.

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

14 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it is  
15 enacted.



**INTRODUCTORY\***  
**CITY OF BALTIMORE**  
**COUNCIL BILL \_\_\_\_\_**

|   |
|---|
| APPROVED FOR FORM<br>STYLE, AND TEXTUAL SUFFICIENCY |
| 70-10/2/19  |
| DEPT. LEGISLATIVE REFERENCE                         |

Introduced by: Councilmember Costello

A BILL ENTITLED

AN ORDINANCE concerning

**High-Performance Newly Constructed Dwellings – Clarification**

FOR the purpose of clarifying the tax credit qualification deadline for certain high-performance newly constructed dwellings; and providing for a special effective date.

BY repealing and re-ordaining, with amendments

Article 28 - Taxes  
Section(s) 10-18.1(c)  
Baltimore City Code  
(Edition 2000)

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

**Baltimore City Code**

**Article 28. Taxes**

**Subtitle 10. Credits**

**§ 10.18.1. High-performance newly constructed dwellings.**

*(c) Qualifications.*

The owner of a high-performance newly constructed dwelling may qualify for the tax credit authorized by this section by:

- (1) purchasing a high-performance newly constructed dwelling;
- (2) occupying that dwelling as his or her principal residence;
- (3) filing an application for the credit either:
  - (i) within 90 days after settling on the purchase of the dwelling; or

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

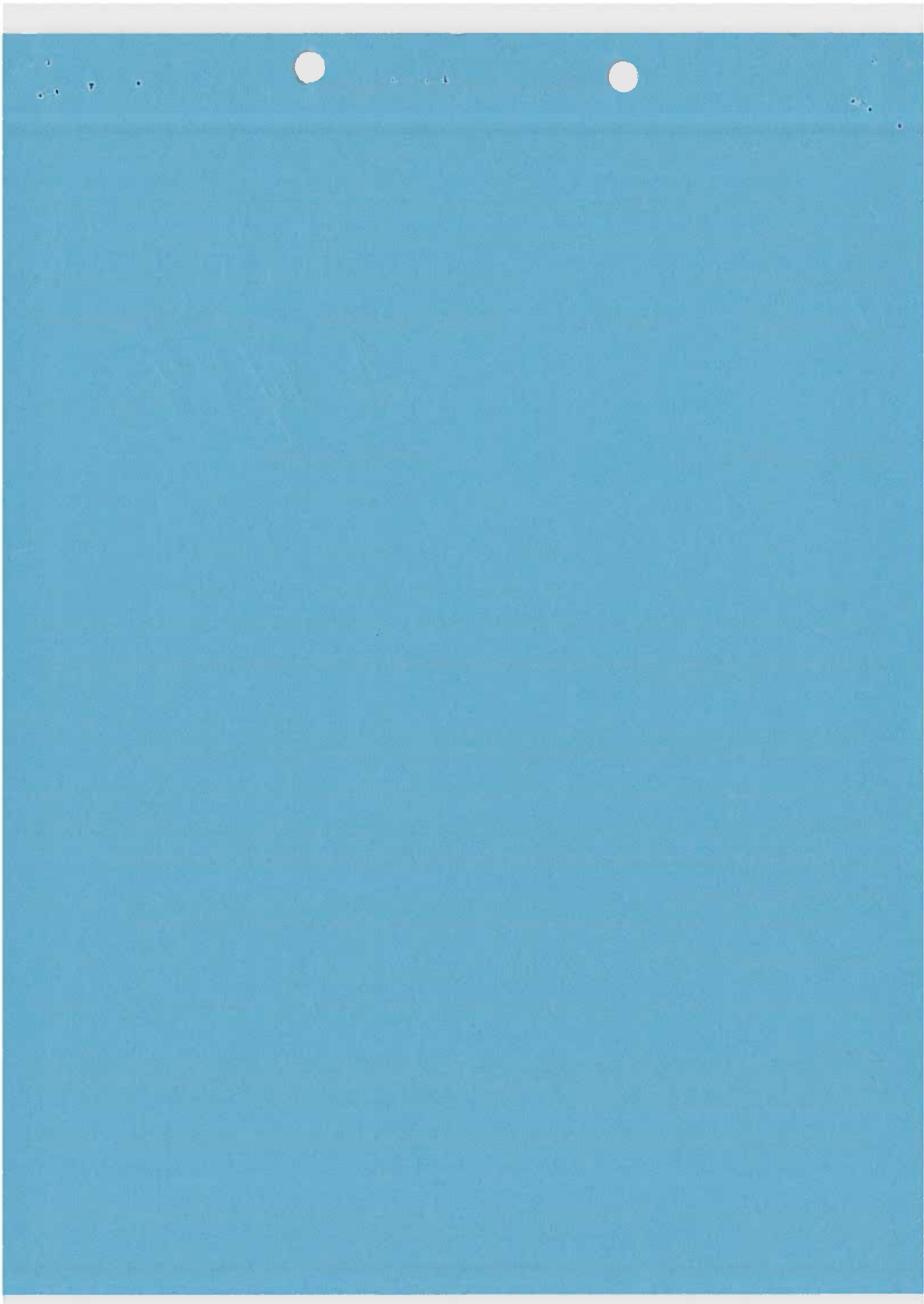
\* WARNING: THIS IS AN UNOFFICIAL, INTRODUCTORY COPY OF THE BILL.  
THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.

(ii) [within 90 days of the enactment of this ordinance] if settlement on the purchase of the dwelling occurred after July 1, 2018, NO LATER THAN FEBRUARY 29, 2020;

- (4) for each taxable year for which the credit is sought, filing a state income tax return as a resident of Baltimore City;
- (5) satisfying all other conditions imposed by the regulations of the Director of Finance; and
- (6) not currently receiving the credit authorized by § 10-5 of this subtitle {"Newly constructed dwellings"}.

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

**SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it is enacted.





**ACTION BY THE CITY COUNCIL**

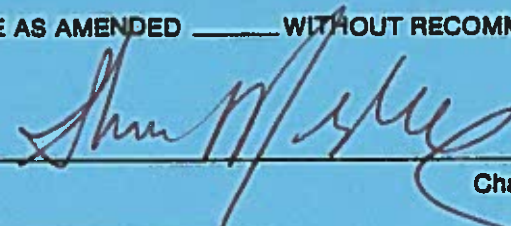
OCT 07 2019

FIRST READING (INTRODUCTION) \_\_\_\_\_ 20 \_\_\_\_\_

PUBLIC HEARING HELD ON \_\_\_\_\_ October 10 \_\_\_\_\_ 20 19

COMMITTEE REPORT AS OF \_\_\_\_\_ October 10 \_\_\_\_\_ 20 19

FAVORABLE \_\_\_\_\_ UNFAVORABLE \_\_\_\_\_ FAVORABLE AS AMENDED \_\_\_\_\_ WITHOUT RECOMMENDATION

  
\_\_\_\_\_  
Chair

COMMITTEE MEMBERS:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COMMITTEE MEMBERS:  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SECOND READING: The Council's action being favorable (unfavorable), this City Council bill was (was not) ordered printed for Third Reading on:

OCT 28 2019

\_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING \_\_\_\_\_

NOV 04 2019

\_\_\_\_\_ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING (ENROLLED) \_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING (RE-ENROLLED) \_\_\_\_\_ 20 \_\_\_\_\_

WITHDRAWAL \_\_\_\_\_ 20 \_\_\_\_\_

There being no objections to the request for withdrawal, it was so ordered that this City Council Ordinance be withdrawn from the files of the City Council.

\_\_\_\_\_  
President

\_\_\_\_\_  
Chief Clerk