

CITY OF BALTIMORE

BOARD OF ESTIMATES

Room 204, City Hall
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AND CLERK TO THE BOARD

February 11, 2009

Honorable President and Members
of the City Council

Ladies and Gentlemen:

On February 11, 2009 the Board had before it for consideration the following Pending City Council Bill:

08-0219 - An Ordinance concerning Waterfront Management District - Supplemental Tax. 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: and providing for an effective date.

ALL REPORTS RECEIVED WERE FAVORABLE.

THE LAW DEPARTMENT APPROVES THE LANGUAGE OF THE BILL AS INTRODUCED FOR FORM AND LEGAL SUFFICIENCY. HOWEVER, THE DEPARTMENT BELIEVES THAT THE INTENT OF THE BILL WOULD BE EVEN CLEARER IF IT EXPRESSLY STATED THAT THE CREDIT PROVISIONS THAT APPLY TO THE REGULAR TAX DO NOT APPLY TO THE SUPPLEMENTAL TAX. THEREFORE, THE LAW DEPARTMENT RECOMMENDS THE FOLLOWING AMENDMENT:

AMENDMENT NO. 1

(ii) ALL PROVISIONS THAT APPLY TO THE ASSESSMENTS, REFUNDS , [CREDITS,] COLLECTIONS, AND ENFORCEMENT OF THE REGULAR TAX APPLY TO THE SUPPLEMENTAL TAX. CREDITS THAT ARE APPLICABLE TO THE REGULAR TAX DO NOT APPLY TO THE SUPPLEMENTAL TAX UNLESS PROVIDED FOR BY ORDINANCE.



CITY COUNCIL BILL - cont'd

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

The President ABSTAINED from voting.

Sincerely,

 FEB 11 2009
Bernice H. Taylor
Clerk to the Board of Estimates

BHT/amq