

**CITY OF BALTIMORE**  
**ORDINANCE \_\_\_\_\_**  
**Council Bill 07-597**

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Introduced by: The Council President  
At the request of: The Administration (Comm'n for Historical and Architectural Preservation)  
Introduced and read first time: February 26, 2007  
Assigned to: Taxation and Finance Committee  
Committee Report: Favorable with Amendments  
Council action: Approved  
Read second time: May 7, 2007

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**AN ORDINANCE CONCERNING**

**Historic Restorations and Rehabilitations – Tax Credit**

FOR the purpose of extending the automatic termination of the tax credit for certain improvements to historic properties; requiring certain submissions; providing for a special effective date; and generally relating to tax credits against the Baltimore City real property tax.

BY repealing and reordaining, with amendments  
Article 28 - Taxes  
Section(s) ~~10-8(m)~~ 10-8(f), (g)(2), and (m)  
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**

**§ 10-8. Historic restorations and rehabilitations.**

(f) Continuing eligibility.

The property owner shall:

(1) maintain the major historic features of the property; [and]

**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.

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1           (2) ensure that the property for which the credit was granted is in full compliance  
2           with the City Building Code and Property Maintenance Code; AND

3           (3) SUBMIT ALL STATEMENTS REQUIRED BY SUBSECTION (G)(3) OF THIS SECTION.

4  
5           (g) Projects exceeding \$3.5 million in development costs.

6  
7           (2) To be eligible for this limited tax credit:

8                   (I) THE DEVELOPER MUST:

9                                   (A) SUBMIT ALL DOCUMENTS REQUESTED BY THE DIRECTOR; AND

10                                   (B) SUBMIT DOCUMENTATION REVIEWED BY THE DEVELOPER WITH THE  
11                                   STATE DEPARTMENT OF ASSESSMENTS AND TAXATION TO SUPPORT A  
12                                   PRELIMINARY ESTIMATE OF VALUE FOR TAX PURPOSES BASED ON  
13                                   CONSTRUCTION COSTS AND PROJECTED INCOME; AND

14                   (II) EITHER:

15                                   (A) [(i)] the existing building in question must have been at least 75%  
16                                   vacant for at least 3 years; or

17  
18                                   (B) [(ii)] the developer must otherwise demonstrate to the Director of  
19                                   Finance that the credit is necessary in order for the project to proceed.

20           (m) *Termination of program.*

21                   Applications for the credit may not be accepted after [March 1, 2007] FEBRUARY 28,  
22                   2009.

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

26           **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it  
27           is enacted, retroactive to March 1, 2007.

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Certified as duly passed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
President, Baltimore City Council

Certified as duly delivered to Her Honor, the Mayor,

this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

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

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_

\_\_\_\_\_  
Mayor, Baltimore City

