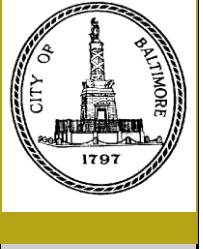


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FROM	<p>Name & Title Quinton Herbert, Director and Chief Human Capital Officer</p>	<p>CITY OF BALTIMORE</p> <p>MEMO</p>
Agency Name & Address	<p>Department of Human Resources 7 East Redwood St., Baltimore, MD 21202</p>	
Subject	<p>CITY COUNCIL BILL #19-0479/Property Tax Credit – Low Income Employees of the City of Baltimore</p>	

TO: The Honorable Bernard C. “Jack” Young and
Members of the Baltimore City Council
City Hall, 100 N. Holliday Street, Room 409

DATE: January 22, 2020



Summary of the Bill

Council Bill 19-0479 proposes the establishment of a tax credit up to \$2,500 in a year against property tax imposed on the primary residences of qualified low-income employees of the City of Baltimore.

DHR’s Position and Recommendation

The Department of Human Resources (DHR) reviewed the above captioned Bill. For the reasons stated below in the “*Comments and Analysis*” portion of this memorandum, DHR supports this Bill with amendments.

Comments and Analysis

DHR recognizes the importance of a thorough analysis regarding the Bill’s financial feasibility, and respectfully defers to the Department of Finance, as the custodian of record for all employee pay and tax data. DHR is committed to working with Finance to assist with the administration of data collection, where it is available and necessary for the effective administration of the Bill.

DHR moves to amend **Section (I), (5) LINE 4 - STRIKING** “other city agency or” and **INSERTING** “under their authority,” after “employee” to read thusly:

“May delegate to any employee under their authority, the Director’s powers, duties, or functions in connection with the administration of the credit authorized by this section.”

As it is proposed, the provision is contrary to the spirit of the Charter regarding the delegation of duty from one executive agency to another.