



## BILL SYNOPSIS

### Committee: Taxation, Finance and Economic Development

### Bill 20-0632

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### Property Tax Credit – Habitat for Humanity

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**Sponsor:** Councilmember Bill Henry

**Introduced:** October 19, 2020

**Purpose:**

For the purpose of granting, in accordance with State Tax-Property Article \_ 9-252, a property tax against certain real property owned and held by Habitat for Humanity; requiring an annual report from Habitat for Humanity detailing certain information; providing for a term of the credit; and requiring that the Director of Finance adopt certain regulations in order to implement and administer this property tax credit.

**Effective:** This ordinance takes effect on the 30<sup>th</sup> day after enactment.

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### Agency Reports

City Solicitor	Favorable
Department of Real Estate	
Department of Finance	

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## Analysis

### By Adding:

Article 28 – Taxes; Section 10 – 4; Baltimore City Code; (Edition 2000)

### Background

Habitat for Humanity International is a nonprofit, ecumenical Christian housing ministry that operates with the goal of eliminating substandard housing and homelessness worldwide. There are more than 1,500 Habitat for Humanity affiliates operating in the United States, including 17 in Maryland. During the 2011 Maryland General Assembly session, state officials passed House Bill 558 Property Tax Credit – Habitat for Humanity. That legislation provided local jurisdictions with enabling language in order for Habitat for Humanity to receive a tax credit in an amount to be determined by that municipality for undeveloped land and real property owned by them if they have the intention of relinquishing ownership of the affected properties in the near future. This authorization is granted through the State Tax-Property Article 9-252.

If enacted, Bill 20-0632 would provide Habitat for Humanity with a 100% tax credit for real property located within Baltimore City. The duration of the tax credit will last until the property is transferred from Habitat for Humanity to another entity, but in no event will it be extended for more than 5 years. As a requirement of this legislation, Habitat for Humanity will have to submit an annual report to the Mayor and City Council of Baltimore City each year that documents the organization's real property holdings in the jurisdiction and all transactions involving such holdings.

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### Additional Information

**Fiscal Note:** Not Available

**Information Source(s):** Agency Reports

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Analysis Date: October 29, 2020

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