



MEMORANDUM

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

From: Alice Kennedy, Housing Commissioner

Date: March 4, 2022

Re: City Council Bill 21-0178 Tax Credits – Historic Properties – Definition of “Historic Property”

The Department of Housing and Community Development (DHCD) has reviewed City Council Bill 21-0178 for the purpose of expanding the definition of “historic property” in City Code Article 28, § 10- 8.

If enacted, City Council Bill 21-0178 would repeal and re-ordain with amendments Article 28 - Taxes 7, Section 10-8(a) of the Baltimore City Code by expanding the definition of “Historic Property” to include a property built at least 50 years ago, as confirmed by CHAP.

The adoption of City Council Bill 21-0178 would have minimal impact on DHCD. The legislation will require additional administrative time of staff to verify compliance and communicate with Finance. We do this now for the high-performance tax credit.

DHCD supports the restoration and productive reuse of historic structures which contribute to the health and welfare of neighborhoods. The Bill may further expand the use of the Tax credit and incentivize the rehabilitation of historic structures throughout Baltimore.

DHCD **defers** to the Department of Finance on the passage of City Council Bill 21-0178.

AK/sm

cc: Ms. Themelis, Nina, *Mayor’s Office of Government Relations*

Brandon M. Scott, Mayor • **Alice Kennedy**, Housing Commissioner

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