

Introduced by: Councilmember Costello, *Scott, Young, Bullock, Linnell, Cohen, Clark*

Prepared by: Department of Legislative Reference

Date: May 14, 2018

Referred to: TAXATION, FINANCE & ECONOMIC DEVELOPMENT Committee

*Middleton, Stokes, Sneed, Schleiter, Burns, Hunt*

Also referred for recommendation and report to municipal agencies listed on reverse.

CITY COUNCIL 18-0254

A BILL ENTITLED

AN ORDINANCE concerning

**Property Tax Credit – School Public Safety Officers**

FOR the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

BY authority of  
Tax-Property Article  
Section 9-304(i)  
Maryland Code  
(As Amended by Chs. 228 and 229, Acts of 2018)

*[Signatures: K. Burns, Young, Paul, J. J. Jones]*

BY repealing and reordaining, with amendments  
Article 28 - Taxes  
Section 10-21(a)(6)  
Baltimore City Code  
(Edition 2000)

*[Signatures: J. H. Bullock, Robert Stokes, Mangal]*

*[Signatures: E. V. Costello, [unclear], [unclear]]*

*[Signatures: Robert Stokes, [unclear]]*

**\*\*The introduction of an Ordinance or Resolution by Councilmembers at the request of any person, firm or organization is a courtesy extended by the Councilmembers and not an indication of their position.**

NO. \_\_\_\_\_

**Agencies**

_____	Baltimore City Public School System
_____	Baltimore Development Corporation
_____	City Solicitor
_____	Comptroller's Office
_____	Department of Audits
_____	Department of Finance
_____	Department of General Services
_____	Department of Housing and Community Development
_____	Department of Human Resources
_____	Department of Planning
_____	Other: _____
_____	Other: _____
_____	Other: _____
_____	Department of Public Works
_____	Department of Real Estate
_____	Department of Recreation and Parks
_____	Department of Transportation
_____	Fire Department
_____	Health Department
_____	Mayor's Office of Employment Development
_____	Mayor's Office of Human Services
_____	Mayor's Office of Information Technology
_____	Office of the Mayor
_____	Police Department
_____	Other: _____
_____	Other: _____
_____	Other: _____
_____	Board of Estimates
_____	Board of Ethics
_____	Board of Municipal and Zoning Appeals
_____	Comm. for Historical and Architectural Preservation
_____	Commission on Sustainability
_____	Employees' Retirement System
_____	Other: _____
_____	Other: _____
_____	Other: _____
_____	Environmental Control Board
_____	Fire & Police Employees' Retirement System
_____	Labor Commissioner
_____	Parking Authority Board
_____	Planning Commission
_____	Wage Commission
_____	Other: _____
_____	Other: _____
_____	Other: _____

**Boards and Commissions**

CITY OF BALTIMORE  
ORDINANCE **18-209**  
Council Bill 18-0254

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Introduced by: Councilmembers Costello, Scott, President Young, Councilmembers Bullock,  
Pinkett, Cohen, Clarke, Middleton, Stokes, Sneed, Henry, Schleifer, Burnett

Introduced and read first time: June 4, 2018

Assigned to: Taxation, Finance and Economic Development Committee

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Committee Report: Favorable

Council action: Adopted

Read second time: October 29, 2018

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AN ORDINANCE CONCERNING

**Property Tax Credit – School Public Safety Officers**

1

2 FOR the purpose of extending the property tax credit provided for public safety officers employed  
3 by certain agencies to also include public safety officers employed by the Baltimore City  
4 Public School System; and providing for a special effective date.

5 BY authority of

6 Tax-Property Article

7 Section 9-304(i)

8 Maryland Code

9 (As Amended by Chs. 228 and 229, Acts of 2018)

10 BY repealing and reordaining, with amendments

11 Article 28 - Taxes

12 Section 10-21(a)(6)

13 Baltimore City Code

14 (Edition 2000)

15 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the**  
16 **Laws of Baltimore City read as follows:**

17 **Baltimore City Code**

18 **Article 28. Taxes**

19 **Subtitle 10. Credits**

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.

Council Bill 18-0254

1 § 10-21. Public Safety Officers.

2 (a) Definitions.

3 (6) Public safety officer.


4 "Public safety officer" means a firefighter, an emergency medical technician, or a law  
5 enforcement officer who is a sworn member of and employed full time by:

- 6 (i) the Baltimore City Fire Department;
- 7 (ii) the Baltimore City Police Department[,]; [or]
- 8 (iii) the Baltimore City Sheriff's Office; OR
- 9 (IV) THE BALTIMORE CITY PUBLIC SCHOOL SYSTEM.

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

13 SECTION 3. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect when it is  
14 enacted, applicable for all taxable years beginning on or after July 1, 2019.

Certified as duly passed this \_\_\_\_\_ day of NOV 19 2018

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

Certified as duly delivered to Her Honor, the Mayor,

this \_\_\_\_\_ day of NOV 19 2018, 20\_\_\_\_

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

Approved this 13 day of December, 2018

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

Approved For Form and Legal Sufficiency  
This 6<sup>th</sup> Day of December 2018

  
\_\_\_\_\_  
Chief Solicitor

CITY OF BALTIMORE

BOARD OF ESTIMATES  
Room 204, City Hall  
Baltimore, Maryland 21202  
410-396-4755



BERNARD C. "JACK" YOUNG  
PRESIDENT, CITY COUNCIL

RUDOLPH S. CHOW, P.E.  
DIRECTOR OF PUBLIC WORKS

CATHERINE E. PUGH  
MAYOR

ANDRE M. DAVIS  
CITY SOLICITOR

JOAN M. PRATT  
COMPTROLLER

BERNICE H. TAYLOR  
DEPUTY COMPTROLLER  
AND CLERK TO THE BOARD

October 31, 2018

Honorable President and Members  
of the City Council

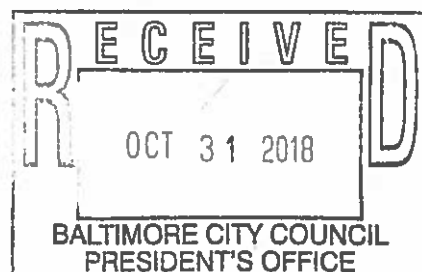
Ladies and Gentlemen:

On October 31, 2018 the Board had before it for consideration the following pending City Council Bill:

18-0254 - An Ordinance concerning the Property Tax Credit - School Public Safety Officers for the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

**THE DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT DEFERS TO THE DEPARTMENT OF FINANCE IN REGARD TO THE PASSAGE OF CITY COUNCIL BILL 18-0254.**

**THE DEPARTMENT OF FINANCE HAS CONCLUDED, THAT BASED ON THE NUMBER OF PUBLIC SAFETY OFFICERS CURRENTLY EMPLOYED BY THE BCPSS, THE COST OF THIS PROPOSED CREDIT ALONE WOULD NOT REPRESENT A SIGNIFICANT SHORT NOR LONG-TERM FISCAL AND/OR FINANCIAL CONCERN; HOWEVER, THE DEPARTMENT OF FINANCE RECOMMENDS PRUDENCY WHILE IMPLEMENTING POLICIES THAT FURTHER COMPROMISE CITY RESOURCES. THE CREDIT MAY WORK MORE LIKE A PROFESSIONAL ENTITLEMENT THAN AN INCENTIVE, PROVIDING NO NET BENEFIT TO THE CITY. EVEN WITH THE ANTICIPATED SMALL COST FROM THIS PROPOSAL, THIS PROGRAM WOULD INCREASE THE COST OF THE COMBINED TAX CREDITS, WHICH IS ALREADY ANTICIPATED TO REPRESENT MORE THAN 10% OF REAL PROPERTY TAX REVENUES IN FISCAL 2019.**





CITY COUNCIL BILL - cont'd

THE FINANCE DEPARTMENT RECOMMENDS THAT GIVEN THE TECHNICAL CONCERNS EXPLAINED ABOVE, THE IMPLEMENTATION OF THIS TAX CREDIT SHOULD BE POSTPONED UNTIL JULY 01, 2020. IF ADJUSTED, THE FINANCE DEPARTMENT WILL NOT OPPOSE THE PASSAGE OF CITY COUNCIL BILL 18-0254.

ALL OTHER REPORTS RECEIVED WERE FAVORABLE.

After NOTING AND CONCURRING in all favorable reports received, the Board approved the aforementioned City Council Bill and referred it to the City Council with the recommendation that it be approved and passed by that Honorable Body. The President **ABSTAINED** from voting.

Sincerely,

*Bernice H. Taylor Oct 31, 2018*  
\_\_\_\_\_  
Bernice H. Taylor  
Clerk to the Board of Estimates





# BALTIMORE CITY COUNCIL TAXATION, FINANCE AND ECONOMIC DEVELOPMENT VOTING RECORD

DATE: October 25, 2018

BILL#: 18-0254

BILL TITLE: Property Tax Credit – School Public Safety Officers

MOTION BY: Costello                      SECONDED BY: Pinkett


- FAVORABLE                       FAVORABLE WITH AMENDMENTS  
 UNFAVORABLE                       WITHOUT RECOMMENDATION

NAME	YEAS	NAYS	ABSENT	ABSTAIN
Middleton, Sharon, Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Pinkett, Leon, Vice Chair	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Costello, Eric	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Reisinger, Edward	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Stokes, Robert	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>TOTALS</b>	<b>4</b>	<b>0</b>		

CHAIRPERSON: Sharon Middleton

COMMITTEE STAFF: Samuel Johnson, Initials: SJ



<b>FROM</b>	NAME & TITLE	Robert Cenname, Chief <i>RC</i>	CITY of BALTIMORE <b>MEMO</b>	
	AGENCY NAME & ADDRESS	Bureau of the Budget and Management Research Room 432, City Hall (410) 396-4941		
	SUBJECT	City Council Bill 18-0254 – Property Tax Credit - School Police Safety Officers		

DATE:

TO

The Honorable President and  
Members of the City Council  
Room 400, City Hall

July 3, 2018

Attention: Ms. Natawna Austin

We are herein reporting on CCB 18-0254 proposing to amend Article 28, Subtitle 10-21 of the Baltimore City Code to extend the real property tax credit provided to Public Safety Officers employed by the City's Fire Department, Police Department and Sheriff Office to include officers employed by the Baltimore City Public School System (BCPSS). The implementation of the proposed legislation is July 1, 2019.

**Background**

During the 2017 Legislative Session, House Bill 979 was introduced creating the Baltimore City Property Tax Credit for public safety officers. On December 4, 2017, the Mayor of Baltimore City signed into law City Council bill 17-0120, to grant a local Real Property Tax credit of up to \$2,500 to eligible public safety officers owning and living in a property located in the City. This credit, which will be in effect starting July 1, 2018, is anticipated to be granted to 229 public safety officers for the first year of its implementation.

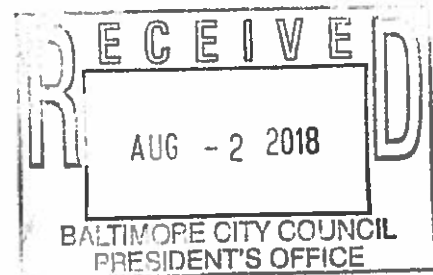
The general provision of the State law did not include officers working for BCPSS. House Bill 117 was introduced during the 2018 General Assembly legislative session to enable eligibility of public safety officers of the BCPSS for this tax credit.

**Analysis**

There are currently 92 public safety officers employed by BCPSS. Out of this total, 32 are known to live in the City; however, it is unknown their rental or ownership status.

The short-term impact of the proposed legislation is estimated based on the number of public safety officers who currently own and use as primary residence that is a dwelling in the City, and are expected to be employed by the BCPSS in Fiscal 2019. Assuming that all 32 BCPSS officers are owner-occupied City residents, and consequently, would be entitled to the benefit proposed by this legislation, it is estimated that the cost of this program would increase by about \$80,000 during the first year of its implementation. This estimate is based on an average assessment value of \$152,141 for a total City net tax liability of \$2,953 per officer after all other eligible tax credits are applied.

*Not opposed* *H. B. ...* *D. P. ...*





In simple terms, assuming that this program would represent sufficient incentive for the remaining 60 non-City resident public safety officers employed by BCPSS to become owner occupied City residents, it is estimated that the potential cost of this program could increase to \$230,000 in in tax credit cost.

The following table summarizes three participation levels and takes in consideration the short and long-term net impact benefits of additional revenues such as transfer, recordation and income tax generated when officers become City owner-occupied residents. At full participation, this program would represent a net benefit to the City of \$126,900 during the first year of implementation, but a net loss of \$135,500 per year thereafter.

Summary - Estimated Impact of Proposed Legislation				
	Individual	Participation Level		
		Current Residents	30 New Residents	60 New Residents
Number of Participants	1	32	62	92
Net Tax Liability	\$2,953	\$94,506	\$183,105	\$271,704
Cost of Proposed Tax Credit	\$2,500	\$80,000	\$155,000	\$230,000
Remaining Payable Taxes	\$453	\$14,506	\$28,105	\$41,704
1st Year Net Benefit/(Cost) to City	(\$2,500)	(\$80,000)	\$23,477	\$126,954
Out Years Net Benefit/(Cost) to City	(\$2,500)	(\$80,000)	(\$107,744)	(\$135,488)

Operational Concerns:

Unlike the public safety officers employed by the Baltimore City’s Police, Fire and Sheriff departments, where the City has control and supervision over personnel matters, the BCPSS is not a City agency and therefore, the mechanisms validating annual eligibility for this tax credit would be beyond the City’s control. The Department of Finance, more specifically the Fiscal Integrity Office (FIO), is responsible for managing the existing tax credit program and relies on the corresponding agencies to validate employment and residency status.

The employment data source used in the current tax credit application system is not available for officers employed by BCPSS. Therefore, FIO could not preliminarily verify that these individuals are employees of BCPSS, which is the mandatory eligibility requirement of the credit. In order to manage the application and the employment verification it would need to be done manually by BCPSS and then entered into the City’s tax credit application system, as a workaround to the initially automated employment verification process.

Given the significant amount of coding required and the other logistical issues listed above, FIO believes that if this bill passed, the implementation date of July 1, 2019 may not be a reasonable timeframe to allow for these officers to apply for the credit through the tax credit application system.

Conclusion

Based on the number of public safety officers currently employed by the BCPSS, the cost of this proposed credit alone would not represent a significant short nor long-term fiscal and/or financial concern; however, the Department of Finance recommends prudence while implementing policies that further compromise City resources. The credit may work more like a professional entitlement than an incentive, providing no net



benefit to the City. Even with the anticipated small cost from this proposal, this program would increase the cost of the combined tax credits, which is already anticipated to represent more than 10% of real property tax revenues in Fiscal 2019.

The Finance Department recommends that given the technical concerns explained above, the implementation of this tax credit should be postpone until July 1, 2020. If adjusted, the Finance Department will not oppose to the passage of City Council Bill 18-0254.

cc: Henry Raymond  
Kyron Banks





CITY OF BALTIMORE

CATHERINE E PUGH Mayor



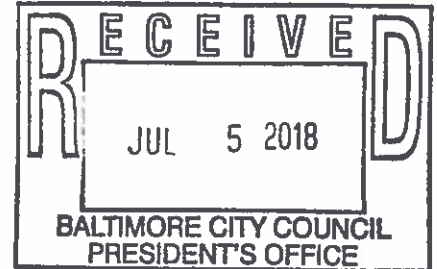
DEPARTMENT OF LAW

ANDRE M. DAVIS, City Solicitor  
101 City Hall  
Baltimore, Maryland 21202

July 5, 2018

The Honorable President and Members  
of the Baltimore City Council  
Attn: Executive Secretary  
Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

*Favorable*



Re: City Council Bill 18-0254 – Property Tax Credit – School Public Safety Officers

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 18-0254 for form and legal sufficiency. The bill would modify Section 10-21 of the Taxes Article of the Baltimore City Code, which already provides for a real property tax credit for certain Baltimore City Fire, Police and Sheriff's Office personnel to include similar personnel from the Baltimore City Public School System. This addition is authorized by Section 9-304(i) of the Tax-Property Article of the Maryland Code, which was recently modified by the General Assembly to allow for this expansion of the credit. 2018 Laws of Md., ch. 229.

Since City Council Bill 18-0254 is consistent with the powers granted to the Mayor and City Council by the State, the Law Department approves it for form and legal sufficiency.


Very truly yours,

Hilary Ruley  
Chief Solicitor

cc: Andre M. Davis, City Solicitor  
Karen Stokes, Director, Mayor's Office of Government Relations  
Kyron Banks, Mayor's Legislative Liaison  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Victor Tervalo, Chief Solicitor  
Ashlea Brown, Assistant Solicitor  
Avery Aisenstark



TJA

<b>FROM</b>	NAME & TITLE	THOMAS J. STOSUR, DIRECTOR	CITY of BALTIMORE <b>MEMO</b>	
	AGENCY NAME & ADDRESS	DEPARTMENT OF PLANNING 8 <sup>TH</sup> FLOOR, 417 EAST FAYETTE STREET		
	SUBJECT	CITY COUNCIL BILL #18-0254/ PROPERTY TAX CREDIT - SCHOOL PUBLIC SAFETY OFFICERS		

**TO**

DATE:

The Honorable President and  
Members of the City Council  
City Hall, Room 400  
100 North Holliday Street

June 15, 2018

The Department of Planning is in receipt of City Council Bill #18-0254, which is for the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

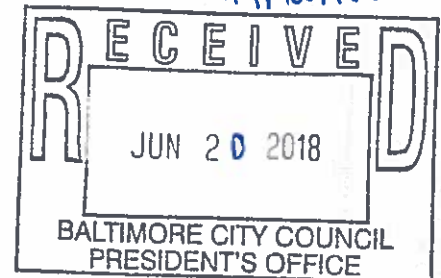
The Department of Planning has no objection to City Council Bill #18-0254, and defers to the Department of Finance.

If you have any questions, please contact Mr. Eric Tiso, Division Chief, Land Use and Urban Design Division at 410-396-8358.

TJS/WA

- cc: Mr. Pete Hammen, Chief Operating Officer  
Mr. Jim Smith, Chief of Strategic Alliances  
Ms. Karen Stokes, Mayor's Office  
Mr. Colin Tarbert, Mayor's Office  
Mr. Kyron Banks, Mayor's Office  
The Honorable Edward Reisinger, Council Rep. to Planning Commission  
Mr. Henry J. Raymond, Finance  
Mr. William H. Cole IV, BDC  
Mr. Derek Baumgardner, BMZA  
Mr. Geoffrey Veale, Zoning Administration  
Ms. Sharon Daboin, DHCD  
Ms. Elena DiPietro, Law Dept.  
Mr. Francis Burnszynski, PABC  
Ms. Lindsay Wines, DOT  
Ms. Natawna Austin, Council Services  
Mr. Paul Plymouth, Council Services

*no objection & defers to Dept. of finance*





The Baltimore City Department of  
HOUSING & COMMUNITY  
DEVELOPMENT

MEMORANDUM

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

From: Michael Braverman, Housing Commissioner *MBR*

Date: October 24, 2018

Re: City Council Bill 18-0254, Property Tax Credit – School Public Safety Officer

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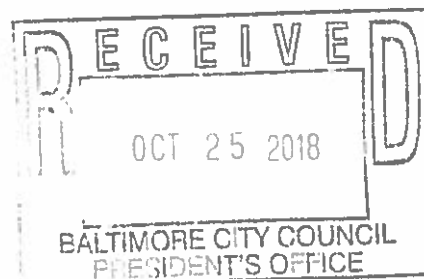
The Department of Housing and Community Development (HCD) has reviewed City Council Bill 18-0254, for the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System.

If enacted, the bill will extend the property tax credit provided for public safety officers employed by certain agencies to include firefighters, emergency medical technicians, and law enforcement officers who are sworn members of and employed full time by the Baltimore City Public School System.

The Department of Housing and Community Development defers to the Department of Finance in regard to the passage of City Council Bill 18-0254.


MB:sd

cc: Mr. Kyron Banks, *Mayor's Office of Government Relations*



*Defers to  
Finance*



<b>F R O M</b>	Name & Title	Walter J. Horton, Real Estate Officer <i>Walter Horton</i>	CITY OF BALTIMORE  <b>MEMO</b>	
	Agency Name & Address	Department of Real Estate Room 304 - City Hall		
	Subject	City Council Bill 18-0254 Property Tax Credit –School Police Safety Officers		

**To:** Honorable President and Members  
of the City Council  
c/o Natawana Austin  
400 City Hall

**Date:** October 24, 2018

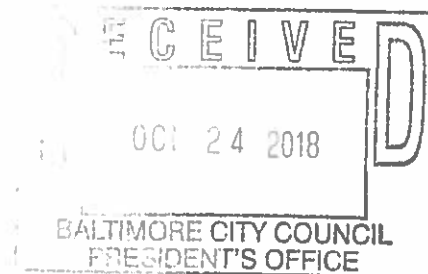
As requested, the Department of Real Estate has reviewed the subject bill for the purpose of requesting that the Baltimore City Council to extend the property tax credit provided for public safety officer employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

Adding the Public Safety Officers in the Baltimore City Public School System who are State employee, that own and occupy property in the City would be consistent with City Council Bill 17-0120 which offer property tax credit of up to \$2,500.00 for Public Safety Officer employed by the City. If enacted, this bill would only apply to the local portion of the taxes due. The tax credit cannot be great than \$2,500.00 and cannot exceed the total local taxes imposed on the property.

The Department of Real Estate does support the passage of this legislation.

WJH/smk

cc: Kyron Banks  
Karen Stokes



F





# City of Baltimore

City Council  
City Hall, Room 408  
100 North Holliday Street  
Baltimore, Maryland  
21202

## Meeting Minutes - Final

### Taxation, Finance and Economic Development Committee

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Thursday, October 25, 2018

10:05 AM

Du Burns Council Chamber, 4th floor, City Hall

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18-0254

#### **CALL TO ORDER**

#### **INTRODUCTIONS**

#### **ATTENDANCE**

- Present** 4 - Member Sharon Green Middleton, Member Leon F. Pinkett III, Member Eric T. Costello, and Member Robert Stokes Sr.
- Excused** 1 - Member Edward Reisinger

#### **ITEMS SCHEDULED FOR PUBLIC HEARING**

##### 18-0254

##### **Property Tax Credit - School Public Safety Officers**

For the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

**Sponsors:** Eric T. Costello, Brandon M. Scott, President Young, John T. Bullock, Leon F. Pinkett, III, Zeke Cohen, Mary Pat Clarke, Sharon Green Middleton, Robert Stokes, Sr., Shannon Sneed, Kristerfer Burnett, Bill Henry, Isaac "Yitzy" Schleifer

A motion was made by Member Costello, seconded by Member Pinkett, III, that bill 18-0254 be recommended Favorably. The motion carried by the following vote:

- Yes:** 4 - Member Middleton, Member Pinkett III, Member Costello, and Member Stokes Sr.

#### **ADJOURNMENT**





**HEARING NOTES**

**Bill: 18-0254**

**Property Tax Credit – School Public Safety Officers**

**Committee:** Taxation, Finance and Economic Development

**Chaired By:** Councilmember Sharon Green-Middleton

**Hearing Date:** October 25, 2018

**Time (Beginning):** 10:40 a.m.

**Time (Ending):** 11:10 a.m.

**Location:** Clarence “Du” Burns Chambers

**Total Attendance:** Approximately 15 – 20

**Committee Members in Attendance:**

Sharon Green Middleton

Leon Pinkett

Eric Costello

Robert Stokes

<b>Bill Synopsis in the file?</b> .....	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
<b>Attendance sheet in the file?</b> .....	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
<b>Agency reports read?</b> .....	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
<b>Hearing televised or audio-digitally recorded?</b> .....	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	<input type="checkbox"/> N/A
<b>Certification of advertising/posting notices in the file?</b> .....	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input checked="" type="checkbox"/> N/A
<b>Evidence of notification to property owners?</b> .....	<input type="checkbox"/> YES	<input type="checkbox"/> NO	<input checked="" type="checkbox"/> N/A
<b>Final vote taken at this hearing?</b> .....	<input checked="" type="checkbox"/> YES	<input type="checkbox"/> NO	<input type="checkbox"/> N/A
<b>Motioned by:</b> .....	Councilmember Costello		
<b>Seconded by:</b> .....	Councilmember Pinkett		
<b>Final Vote:</b> .....	Favorable		

**Major Speakers**

*(This is not an attendance record.)*

- Councilwoman Sharon Green-Middleton
- Councilman Eric Costello
- Pedro Aponte, Department of Finance
- Frank Boston, Law Office of Frank Boston III
- Clyde Boatwright, President of the Fraternal of Police for School Police

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**Major Issues Discussed**

1. Councilwoman Sharon Green-Middleton read the bill into the record and introduced committee members.
2. Councilman Eric Costello gave opening remarks about the original Public Safety Officers Tax Credit and the process to have the School Police Officers eligible for the tax credit.
3. Pedro Aponte read agency report into the record and spoke about some of the limitations that his agency would face because the school systems human resources system isn't linked to the city's human resource system so it would be hard for them to verify the accuracy of the information each year.
4. The Department of Planning, Real Estate, Housing and Community Development, and the Law Department all gave favorable reports and deferred to the Finance.
5. Frank Boston spoke on behalf of the Fraternal Order of Police in support of the bill
6. Clyde Boatwright spoke on behalf of School Police Officers as their union President in support of the bill.
7. A motion was made by Councilman Costello and seconded by Councilman Pinkett. Councilwoman Middleton took the vote and the bill passed favorably 4 – 0.
8. Councilwoman Middleton gave closing remarks and advised attendees that the bill would be presented to the full council for second reader on October 29, 2018.
9. There were approximately 15 – 20 people in attendance. The hearing is adjourned.

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**Further Study**

Was further study requested?

Yes  No

If yes, describe. N/A

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**Committee Vote:**

S. Middleton: ..... Yea  
L. Pinkett: ..... Yea  
E. Costello: ..... Yea  
E. Reisinger: ..... Absent  
R. Stokes: ..... Yea

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Samuel Johnson , Committee Staff  
(410) 396-1091  
cc: Bill File  
OCS Chrono File

Date: October 25, 2018



**CITY OF BALTIMORE  
CITY COUNCIL HEARING ATTENDANCE RECORD**

**Committee:** Taxation, Finance and Economic Development      **Chairperson:** Sh  
**Date:** October 25, 2018      **Time:** 10:05 a.m.      **Place:** Clarence "Du" Burns Council Cha  
**Subject:** Property Tax Credit – School Public Safety Officers

**PLEASE PRINT**

**IF YOU WANT TO TESTIFY PLEASE CHECK HERE**

FIRST NAME	LAST NAME	ST. #	ADDRESS/ORGANIZATION NAME	ZIP	EMAIL ADDRESS
John	Doe	100	North Charles Street	21202	Johndoenbmore@yahoo.com
Judianna	Brightrman	2002	Clipper Park Rd	21221	fdbs1a@b@gmail.c
<del>Sharon</del>	<del>Adri</del>		<del>HEU</del>		
<del>Reeuel</del>	<del>Inders</del>				
<del>Marie</del>	<del>Boatman</del>	500	E. North Ave	21202	<del>Chorahmnd@heps.Ala.</del>
<del>Paula</del>	<del>Inders</del>				

(\* ) NOTE: IF YOU ARE COMPENSATED OR INCUR EXPENSES IN CONNECTION WITH THIS BILL, YOU MAY BE REQUIRED BY LAW TO REGI BOARD. REGISTRATION IS A SIMPLE PROCESS. FOR INFORMATION AND FORMS, CALL OR WRITE: BALTIMORE CITY BOARD OF ETHICS, LEGISLATIVE REFERENCE, 626 CITY HALL, BALTIMORE, MD 21202. TEL: 410-396-4730. FAX: 410-396-8483.





**CITY OF BALTIMORE  
CITY COUNCIL HEARING ATTENDANCE RECORD**

**Committee:** Taxation, Finance and Economic Development      **Chairperson:** Sh  
**Date:** October 25, 2018      **Time:** 10:05 a.m.      **Place:** Clarence "Du" Burns Council Cha  
**Subject:** Property Tax Credit – School Public Safety Officers

**PLEASE PRINT**

**IF YOU WANT TO TESTIFY PLEASE CHECK HERE**

FIRST NAME	LAST NAME	ST. #	ADDRESS/ORGANIZATION NAME	ZIP	EMAIL ADDRESS
John	Doe	100	North Charles Street	21202	Johndoenbmore@yahoo.com
Frank	Boston		FDR		

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# City of Baltimore

City Council  
City Hall, Room 408  
100 North Holliday Street  
Baltimore, Maryland  
21202

## Meeting Agenda - Final

### Taxation, Finance and Economic Development Committee

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Thursday, October 25, 2018

10:00 AM

Du Burns Council Chamber, 4th floor, City Hall

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Worksession: 18-0189

#### CALL TO ORDER

#### INTRODUCTIONS

#### ATTENDANCE

#### ITEMS SCHEDULED FOR WORKSESSION

##### [18-0189](#)

##### Short-Term Residential Rentals - Regulation and Taxation

For the purpose of extending the hotel tax to certain transactions facilitated by hosting platforms; requiring the licensing of short-term residential rental units; defining certain terms; providing for the denial, suspension, or revocation of short-term residential rental licenses under certain circumstances; providing for judicial and appellate review of administrative decisions relating to the licensing of short-term residential rental units; imposing certain penalties; clarifying and conforming related provisions; providing for a special effective date; and generally relating to the regulation and taxation of short-term residential rentals.

##### Sponsors:

Eric T. Costello, President Young, Brandon M. Scott, Leon F. Pinkett, III, Ryan Dorsey, John T. Bullock, Robert Stokes, Sr., Edward Reisinger, Sharon Green Middleton, Shannon Sneed

##### Attachments:

[18-0189~1st Reader](#)

[Visit Baltimore 18-0189](#)

[BDC 18-0189](#)

[Finance 18-0189](#)

[HCD 18-0189](#)

[Law 17-0189](#)

[18-0189 - Interlineated Version](#)

*Worksession*

#### ADJOURNMENT

**THIS MEETING IS OPEN TO THE PUBLIC**





**BILL SYNOPSIS**

**Committee: Taxation, Finance and Economic Development**

**Bill 18-0254**

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**Property Tax Credit – School Public Safety Officers**

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**Sponsor:** *Councilmember Costello*

**Introduced:** *June 4, 2018*

**Purpose:**

For the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

**Effective:** Date of enactment, applicable for all taxable years beginning on or after July 1, 2019

**Hearing Date/Time/Location:** October 25, 2018 / 100:05 p.m. / Clarence "Du" Burns Chamber

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**Agency Reports**

City Solicitor	Favorable
Department of Planning	Favorable
Department of Housing and Community Development	
Department of Real Estate	
Department of Finance	Favorable

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## Analysis

### **Current Law:**

Article 28 – Taxes; Section 10 – 21; Baltimore City Code; (Edition 2000)

### **By repealing and reordaining, with amendments**

Article 28 – Taxes; Section 10 – 21 (a) (6); Baltimore City Code; (Edition 2000)

### **Background**

On December 4, 2017, the Mayor and City Council signed into law bill 17-0102, “Public Safety Officers Property Tax Credit” which grants a \$2,500 tax credit to benefit all eligible sworn officers whose primary residence that they own and live in is a Homestead registered property in Baltimore City. The original group of public safety officers included firefighters, emergency medical technicians or law enforcement officers that are active full-time sworn members of the Baltimore City Fire Department; the Baltimore City Police Department or the Baltimore City Sheriff’s Office.

If enacted, Bill 18-0254 would amend the current legislation so that the public safety officer’s property tax credit would be extended to sworn personnel of the Baltimore City Public School System (BCPSS). This tax credit would only be available to eligible applicants and would need to be verified annually, keeping in accordance with the rules and regulations to be set forth by the City’s Finance Director.

By the Department of Finance’s record, there are currently 92 public safety officers employed by the BCPSS. Out of that total, 32 are known to live in the City; however, it is unknown if those individuals are actually renters or homeowners. Because the school system is not a city agency then the mechanisms which would be used to validate annual eligibility for this tax credit would be out of the city’s control. The reason that this would present a problem is because the employment data source used in the current tax credit application system is not available for officers employed by the BCPSS which is a mandatory eligibility requirement of the credit. So in order to manage the application and the employment verification process it would need to be done manually by BCPSS and then entered into the City’s tax credit application system.

Also, assuming that all 32 BCPSS officers are owner-occupied city residents, it is estimated that the first year cost of this program would increase by about \$80,000. That estimate is based on an average assessment value of \$152,141 for a total City net tax liability of \$2,953 per officer after all other eligible tax credits are applied. Even with the anticipated small cost from this proposal, this program would increase the cost of the combined tax credits, which is already anticipated to represent more than 10% of real property tax revenues in fiscal 2019. The Department of Finance recommends that given the technical concerns explained in the report that the implementation of this legislation should be postponed until July 1, 2020.

## **Additional Information**

**Fiscal Note:** Not Available

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

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Analysis by: Samuel Johnson  
Analysis Date: October 23, 2018

Direct Inquiries to: (410) 396-1091



**CITY OF BALTIMORE  
COUNCIL BILL 18-0254  
(First Reader)**

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Introduced by: Councilmembers Costello, Scott, President Young, Councilmembers Bullock,  
Pinkett, Cohen, Clarke, Middleton, Stokes, Sneed, Henry, Schleifer, Burnett

Introduced and read first time: June 4, 2018

Assigned to: Taxation, Finance and Economic Development Committee

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REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Planning, Department of  
Housing and Community Development, Department of Real Estate, Department of Finance,  
Board of Estimates

---

**A BILL ENTITLED**

1 AN ORDINANCE concerning

2 **Property Tax Credit – School Public Safety Officers**

3 FOR the purpose of extending the property tax credit provided for public safety officers employed  
4 by certain agencies to also include public safety officers employed by the Baltimore City  
5 Public School System; and providing for a special effective date.

6 BY authority of

7 Tax-Property Article  
8 Section 9-304(i)  
9 Maryland Code  
10 (As Amended by Chs. 228 and 229, Acts of 2018)

11 BY repealing and reordaining, with amendments

12 Article 28 - Taxes  
13 Section 10-21(a)(6)  
14 Baltimore City Code  
15 (Edition 2000)

16 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That the**  
17 **Laws of Baltimore City read as follows:**

18 **Baltimore City Code**

19 **Article 28. Taxes**

20 **Subtitle 10. Credits**

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

**Council Bill 18-0254**

1     **§ 10-21. Public Safety Officers.**

2           (a) *Definitions.*

3                 (6) *Public safety officer.*

4                     “Public safety officer” means a firefighter, an emergency medical technician, or a law  
5                     enforcement officer who is a sworn member of and employed full time by:

6                         (i) the Baltimore City Fire Department;

7                         (ii) the Baltimore City Police Department[,]; [or]

8                         (iii) the Baltimore City Sheriff’s Office; OR

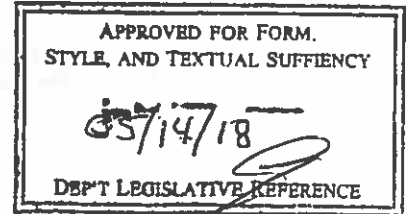
9                         (IV) THE BALTIMORE CITY PUBLIC SCHOOL SYSTEM.

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

13           **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect when it is  
14           enacted, applicable for all taxable years beginning on or after July 1, 2019.



INTRODUCTORY\*  
CITY OF BALTIMORE  
COUNCIL BILL \_\_\_\_\_



Introduced by: Councilmember Costello

A BILL ENTITLED

AN ORDINANCE concerning

**Property Tax Credit – School Public Safety Officers**

FOR the purpose of extending the property tax credit provided for public safety officers employed by certain agencies to also include public safety officers employed by the Baltimore City Public School System; and providing for a special effective date.

BY authority of

Tax-Property Article  
Section 9-304(i)  
Maryland Code  
(As Amended by Chs. 228 and 229, Acts of 2018)

BY repealing and reordaining, with amendments

Article 28 - Taxes  
Section 10-21(a)(6)  
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**

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

\* WARNING: THIS IS AN UNOFFICIAL, INTRODUCTORY COPY OF THE BILL.  
THE OFFICIAL COPY CONSIDERED BY THE CITY COUNCIL IS THE FIRST READER COPY.

**§ 10-21. Public Safety Officers.**

*(a) Definitions.*

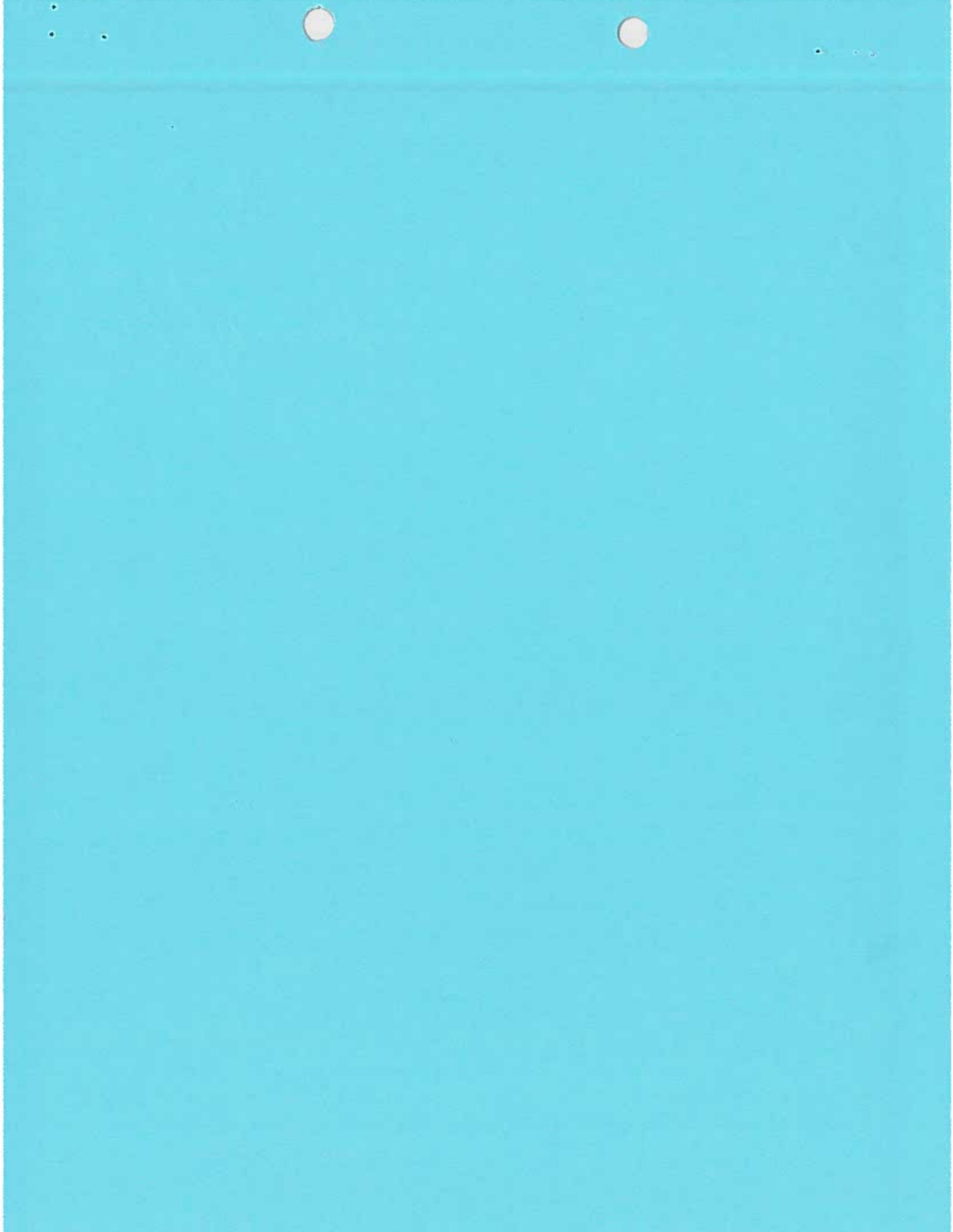
*(6) Public safety officer.*

“Public safety officer” means a firefighter, an emergency medical technician, or a law enforcement officer who is a sworn member of and employed full time by:

- (i) the Baltimore City Fire Department;
- (ii) the Baltimore City Police Department[,]; [or]
- (iii) the Baltimore City Sheriff’s Office; OR
- (IV) THE BALTIMORE CITY PUBLIC SCHOOL SYSTEM.

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

**SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect when it is enacted, applicable for all taxable years beginning on or after July 1, 2019.



ACTION BY THE CITY COUNCIL

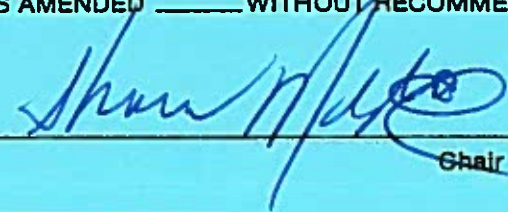
JUN 04 2018

FIRST READING (INTRODUCTION) \_\_\_\_\_ 20 \_\_\_\_\_

PUBLIC HEARING HELD ON \_\_\_\_\_ October 25 20 18

COMMITTEE REPORT AS OF \_\_\_\_\_ October 29 20 18

FAVORABLE \_\_\_\_\_ UNFAVORABLE \_\_\_\_\_ FAVORABLE AS AMENDED \_\_\_\_\_ WITHOUT RECOMMENDATION

  
\_\_\_\_\_  
Chair

COMMITTEE MEMBERS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

COMMITTEE MEMBERS:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

SECOND READING: The Council's action being favorable (unfavorable), this City Council bill was (was not) ordered printed for Third Reading on:

OCT 29 2018  
20 \_\_\_\_\_

\_\_\_\_\_ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING \_\_\_\_\_ NOV 19 2018

\_\_\_\_\_ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

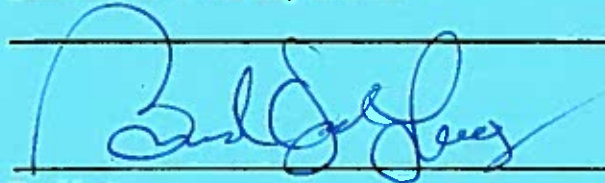
THIRD READING (ENROLLED) \_\_\_\_\_ 20 \_\_\_\_\_

\_\_\_\_\_ Amendments were read and adopted (defeated) as indicated on the copy attached to this blue backing.

THIRD READING (RE-ENROLLED) \_\_\_\_\_ 20 \_\_\_\_\_

WITHDRAWAL \_\_\_\_\_ 20 \_\_\_\_\_

There being no objections to the request for withdrawal, it was so ordered that this City Council Ordinance be withdrawn from the files of the City Council.

  
\_\_\_\_\_  
President

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