

**CITY OF BALTIMORE
COUNCIL BILL 16-0727
(First Reader)**

Introduced by: Councilmembers Clarke, Stokes

Introduced and read first time: August 15, 2016

Assigned to: Taxation, Finance and Economic Development Committee

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

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Charles Village Community Benefits District Supplemental Tax – Exclusion from**
3 **High-Performance Market-Rate Rental Housing Tax Credit**

4 FOR the purpose of excluding the Charles Village Community Benefits District’s supplemental
5 tax from a certain commercial tax credit; and generally relating to the Charles Village
6 Community Benefits District’s supplemental tax.

7 BY repealing and reordaining, with amendments

8 Article 14 - Special Benefit Districts

9 Section(s) 6-8(b)

10 Baltimore City Code

11 (Edition 2000)

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

14 **Baltimore City Code**

15 **Article 14. Special Benefits Districts**

16 **Subtitle 6. Charles Village Community Benefits District**

17 **§ 6-8. Supplemental Tax.**

18 (b) *Assessment; collection; enforcement.*

19 (1) The funding for operation of the Authority shall be provided by a supplemental
20 property tax (the Supplemental Tax) on the assessable base of the District as
21 determined in subsection (a).

22 (2) The Supplemental Tax shall be assessed and collected in conjunction with the
23 property taxes assessed and collected by the City (“Regular Tax”), unless otherwise
24 established by the Board of Estimates.

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

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1 (3) [Enforcement] EXCEPT AS OTHERWISE SPECIFIED IN PARAGRAPH (4) OF THIS
2 SUBSECTION, ENFORCEMENT of the Supplemental Tax shall be in accordance with the
3 enforcement of the Regular Tax, and all provisions applicable to the assessments,
4 refunds, credits, collections, and enforcement which apply to the Regular Tax shall
5 apply to the Supplemental Tax unless modified herein.

6 (4) THE HIGH-PERFORMANCE MARKET-RATE RENTAL HOUSING CREDIT AUTHORIZED BY
7 ARTICLE 28, § 10-18 {"HIGH-PERFORMANCE MARKET-RATE RENTAL HOUSING –
8 CITYWIDE"} DOES NOT APPLY TO THE SUPPLEMENTAL TAX.

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

12 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the 30th day
13 after the date it is enacted.