



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

MB

Date: January 14, 2020

Re: **City Council Bill 19-0479 Property Tax Credit - Low-Income Employees of the City of Baltimore**

The Department of Housing and Community Development (DHCD) has reviewed City Council Bill 19-0479 for the purpose of establishing a tax credit against the property tax imposed on the principal residences of certain low-income employees of the City of Baltimore; imposing certain limitations, conditions, and qualifications for credit eligibility; providing for the amount, duration, and administration of the credit; defining certain terms; and providing for a special effective date.

If enacted, this Bill would provide low income employees who are employed full time by the City of Baltimore, are among the 25% lowest paid and own a dwelling located in Baltimore City, with a real property tax credit against City property taxes. The amount of the tax credit is the lesser of \$2,500 and the amount of the property tax imposed on the building. Additional eligibility requirements include that the employee has been continuously employed for 12 months with the City, has worked a minimum of 1,500 hours and has been classified as a regular full-time employee by the Department of Human Resources. Applications for this credit may not be accepted after ~~June 20, 2030~~.

June 30, 2030. ATP

DHCD defers to the Department of Finance on the passage of City Council Bill 19-0479.

MB:sm

cc: Mr. Blendy, Nicholas, Mayor's Office of Government Relations