



Legislation Details (With Text)

File #: 20-0632 **Version:** 0 **Name:** Property Tax Credit - Habitat for Humanity
Type: Ordinance **Status:** Failed - End of Term
File created: 10/19/2020 **In control:** Taxation, Finance and Economic Development Committee
On agenda: **Final action:** 12/7/2020
Enactment date: **Enactment #:**

Title: Property Tax Credit - Habitat for Humanity
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.

Sponsors: Bill Henry, Mary Pat Clarke, Sharon Green Middleton, John T. Bullock

Indexes: Property Tax Credit

Code sections:

Attachments: 1. 20-0632~1st Reader, 2. Meeting Agenda - 20-0632, 3. Law 20-0632, 4. Real Estate 20-0632, 5. 2020-10-28_160726, 6. Habitat for Humanity LOS, 7. Council Bill 20-0632 - Property Tax Credit - Habitat for Humanity, 8. Finance 20-0632, 9. Meeting Minutes - 20-0632, 10. Taxation - Hearing Notes Bill 20-0632

Date	Ver.	Action By	Action	Result
12/7/2020	0	City Council	Failed - End of Term	
10/29/2020	0	Taxation, Finance and Economic Development Committee		
10/22/2020	0	The City Council	Refer to Dept. of Real Estate	
10/22/2020	0	The City Council	Refer to Dept. of Finance	
10/22/2020	0	The City Council	Refer to City Solicitor	
10/19/2020	0	City Council	Assigned	
10/19/2020	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
10/19/2020	0	City Council	Introduced	

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.

Introductory*

**City of Baltimore
Council Bill**

Introduced by: Councilmember Henry

A Bill Entitled

An Ordinance concerning
Property Tax Credit - Habitat for Humanity

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.

By authority of
Tax-Property Article
Section 9-252
Maryland Code

By adding
Article 28 - Taxes
Section 10-4
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

§ 10-4. Habitat for Humanity.

(a) *Credit granted.*

In accordance with State Tax-Property Article § 9-252, there is a 100% property tax credit for real property located within the City of Baltimore that is:

- (1) owned by Habitat for Humanity with the intention of relinquishing ownership in the near future;
- (2) used for the purposes of development, rehabilitation, and transfer to a private owner; and
- (3) not occupied by administrative or warehouse buildings owned by Habitat for Humanity.

(b) *Annual report.*

In order to receive the credit granted by this section, Habitat for Humanity shall submit an annual written report on or before June 30 each year to the Mayor and City Council documenting:

- (1) all of Habitat for Humanity's real property holdings within the City of Baltimore; and
- (2) all transactions involving Habitat for Humanity's real property holdings within the City of Baltimore.

(c) *Term of credit.*

The tax credit for each eligible property shall continue until the property is transferred from Habitat for Humanity to another entity, but in no event for more than 5 years.

(d) *Rules and regulations.*

(1) *In general.*

The Director of Finance shall adopt rules and regulations in order to implement and administer this section.

(2) *Contents.*

These regulations:

- (i) shall include procedures necessary and appropriate for the submission of an application for and the granting of a property tax credit under this section; and
- (ii) may include procedures for granting partial credits for eligibility for less than a full taxable year.

(3) *Filing with Legislative Reference.*

A copy of all rules and regulations adopted under this subtitle must be filed with the Department of Legislative Reference before they take effect.

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 on the 30th day after the date it is enacted.