



Legislation Text

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

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INTRODUCTORY*

CITY OF BALTIMORE
COUNCIL BILL

Introduced by: Councilmember Clarke

A BILL ENTITLED

AN ORDINANCE concerning
Charles Village Community Benefits District - Supplemental Tax

FOR the purpose of expressly stating the applicability of the Homestead Property Credit to the Supplemental Tax imposed on properties in the Charles Village Community Benefits District; clarifying, conforming, and correcting certain language; and generally relating to operations of the Charles Village Community Benefits District.

BY repealing and reordaining, with amendments

Article 14 - Special Benefits Districts

Section(s) 6-8(b)

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 14. Special Benefits Districts

Subtitle 6. Charles Village Community Benefits District

§ 6-8. Supplemental Tax.

(b) Assessment; collection; enforcement.

(1) The funding for operation of the Authority shall be provided by a supplemental property tax (the "Supplemental Tax") on the assessable base of the District, as determined in subsection (a) OF THIS SECTION.

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

(3) [Enforcement] EXCEPT AS OTHERWISE PROVIDED IN THIS SUBTITLE:

(I) ENFORCEMENT of the Supplemental Tax shall be [in accordance with the] AS PROVIDED FOR enforcement of the Regular Tax[.]; and

(II) all provisions applicable to the assessments, refunds, credits (INCLUDING THE HOMESTEAD PROPERTY CREDIT AUTHORIZED BY CITY CODE ARTICLE 28, § 10-1 AND STATE TAX-PROPERTY ARTICLE § 9-105), collections, and enforcement [which apply to] OF the Regular Tax [shall] apply to the Supplemental Tax [unless modified herein].

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 date it is enacted and applies to the taxable year beginning July 1, 2008, and each subsequent taxable year.

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