



## Legislation Details (With Text)

**File #:** 07-0785      **Version:** 0      **Name:** East Baltimore Research Park - Special Taxing District  
**Type:** Ordinance      **Status:** Enacted  
**File created:** 9/17/2007      **In control:** City Council  
**On agenda:**      **Final action:** 11/27/2007  
**Enactment date:**      **Enactment #:** 07-593  
**Title:** East Baltimore Research Park - Special Taxing District

FOR the purpose of designating a "special taxing district" to be known as the "East Baltimore Research Park Special Taxing District"; providing for and determining various matters in connection with the establishment of the special taxing district; creating a special fund for the special taxing district; providing for the levy of a special tax on all taxable real property located in the special taxing district; providing for a special effective date; and generally relating to the designation and operation of the special taxing district, the establishment and use of the special fund and the issuance and payment of bonds issued in connection with the special taxing district.

**Sponsors:** City Council President (Administration)

**Indexes:** Special Taxing District

**Code sections:**

**Attachments:** 1. 07-0785 - 1st Reader.pdf, 2. 07-0785 - 3rd Reader.pdf

Date	Ver.	Action By	Action	Result
11/27/2007	0	Mayor	Signed by Mayor	
11/26/2007	0	City Council	Approved and Sent to the Mayor	
11/19/2007	0	City Council	Advanced to 3rd Rdr., Adopted Comm. Report	
11/8/2007	0	Taxation and Finance Committee	Recommended Favorably with Amendment	
10/15/2007	0	Taxation and Finance Committee	Recommended Favorably with Amendment	
10/15/2007	0	City Council	Re-referred to Committee	
9/20/2007	0	The City Council	Referred for a Report	
9/20/2007	0	The City Council	Referred for a Report	
9/20/2007	0	The City Council	Referred for a Report	
9/20/2007	0	The City Council	Referred for a Report	
9/20/2007	0	The City Council	Referred for a Report	
9/20/2007	0	The City Council	Referred for a Report	
9/20/2007	0	The City Council	Referred for a Report	
9/19/2007	0	Taxation and Finance Committee	Advertising	
9/19/2007	0	Taxation and Finance Committee	Advertising	
9/17/2007	0	City Council	Introduced	

9/17/2007	0	City Council	Assigned
9/17/2007	0	Taxation and Finance Committee	Scheduled for a Public Hearing

\* 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: The Council President  
At the request of: The Administration (Department of Housing and Community Development)

A BILL ENTITLED

AN ORDINANCE concerning  
**East Baltimore Research Park - Special Taxing District**

FOR the purpose of designating a "special taxing district" to be known as the "East Baltimore Research Park Special Taxing District"; providing for and determining various matters in connection with the establishment of the special taxing district; creating a special fund for the special taxing district; providing for the levy of a special tax on all taxable real property located in the special taxing district; providing for a special effective date; and generally relating to the designation and operation of the special taxing district, the establishment and use of the special fund and the issuance and payment of bonds issued in connection with the special taxing district.

BY authority of  
Article II - General Powers  
Section (62A)  
Baltimore City Charter  
(1996 Edition)

Recitals

The Special Taxing District Act, Article II, Section (62A) of the Baltimore City Charter (the "Act") authorizes the Mayor and City Council of Baltimore to establish a "special taxing district" (as defined in the Act) and a special fund into which the special taxes levied in the special taxing district are deposited, for the purpose of providing financing, refinancing, and reimbursement for the costs of infrastructure improvements.

The Act also authorizes the City, subject to certain requirements, to borrow money by issuing and selling bonds, for the purpose of providing financing, refinancing, and reimbursement for the costs of infrastructure improvements.

The City has been requested to designate and create the East Baltimore Research Park Special Taxing District from both (i) the owners of at least two-thirds of the assessed valuation of the real property located in the proposed special taxing district; and (ii) at least two-thirds of the owners of the real property located in the proposed special taxing district.

The proposed special taxing district includes properties located in the Phase I Development District and Area A Subdistrict (as such terms are hereinafter defined).

The Act provides that no bonds may be issued by the City until an ordinance is enacted that (i) designates an area or areas as a "special taxing district"; (ii) creates a special fund for the special taxing district; and (iii) provides for the

levy of an ad valorem or special tax on all real property in the special taxing district at a rate or amount designed to provide adequate revenues to pay the principal of, interest on, and redemption premium, if any, on the bonds, to replenish any debt service reserve fund, and for any other purpose related to the ongoing expenses of or security for the bonds.

The Mayor and City Council wishes to establish a special taxing district within the City, establish a special fund for the special taxing district, and provide for the levy of a special tax on all taxable real property in the special taxing district for the purpose of providing financing and refinancing for the relocation of businesses and residents, the acquisition of land and interests in land, and the acquisition, construction, renovation, and development of other related public improvements relating to the development of residential, commercial, and office buildings in the East Baltimore Area.

SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That for the purposes of this Ordinance, the following terms have the meanings indicated:

- (a) "Act" means the Special Taxing District Act, as codified in Article II, Section (62A) of the Baltimore City Charter.
- (b) "Area A Subdistrict" means the Area A Subdistrict established by the Phase II Ordinance.
- (c) "Bond" means any bond, note, or other similar instrument issued by the Mayor and City Council of Baltimore under the Act.
- (d) "Phase II Ordinance" means the Ordinance of the Mayor and City Council enacted prior to or simultaneously with this Ordinance establishing the East Baltimore Research Park Phase II Development District.
- (e) "Project" means the following improvements and activities that are completed in accordance with all City approvals:
  - (1) the relocation of businesses or residents;
  - (2) site removal, including demolition and site preparation;
  - (3) the acquisition of land and other property by purchase, lease, or condemnation;
  - (4) the design, construction, reconstruction, renovation, and development of buildings that provide units of affordable housing and condemning or otherwise acquiring structures, real or personal property, rights, rights-of-way, franchises, easements, and interests in furtherance of this purpose;
  - (5) the design, construction, reconstruction, renovation, and development of building, structure, or improvements that constitute a school, library, park or recreational facility, or buildings devoted to a governmental use or purpose and condemning or otherwise acquiring any real or personal property, rights, rights-of-way, franchises, easements, and interests in furtherance of this purpose; and
  - (6) the acquisition, construction, renovation, and development of other related public improvements and the financing or refinancing of any related costs that are necessary for the completion of the foregoing for its intended public purposes.
- (f) "Special Tax Fund" means the special fund established by Section 4 of this Ordinance.

(g) "Special Taxing District" means the area in the City designated in Section 3 of this Ordinance as a special taxing district under the Act.

SECTION 2. AND BE IT FURTHER ORDAINED, That the Mayor and City Council of Baltimore finds and determines that the establishment of the East Baltimore Research Park Special Taxing District, the creation of the Special Tax Fund for that Special Taxing District and the issuance of bonds from time to time, all for the purpose of providing funds for the financing and refinancing of the Project, accomplishes the purposes of the Act, serves public purposes, including but not limited to the direct and indirect enhancement of the taxable base of the City, the creation of new employment opportunities, the encouragement of additional economic activities, the development or redevelopment of slum, blighted or deteriorated areas, the undertaking of urban renewal projects, the facilitation of planned improvements to the East Baltimore area, the furtherance of economic development conducted pursuant to comprehensive plans, and generally promotes the health, welfare, and safety of the residents of the State of Maryland and of the City of Baltimore.

SECTION 3. AND BE IT FURTHER ORDAINED, That the area consisting of the properties designated in Exhibit 1-A (as the same may be renumbered or redesignated as a result of the pending resubdivision of such property), together with the adjoining roads, highways, alleys, rights-of-way and other similar property, shown on the map attached to this Ordinance as Exhibit 1-B, and made a part of this Ordinance, is designated as a special taxing district to be known as the "East Baltimore Research Park Special Taxing District."

SECTION 4. AND BE IT FURTHER ORDAINED, That a special fund is established for the Special Taxing District to be known as the "East Baltimore Research Park Special Tax Fund." The Director of Finance shall deposit in the Special Tax Fund all special taxes levied and collected in accordance with Section 5 of this Ordinance. The Director of Finance and other officers and employees of the City shall take all necessary steps in order to establish the Special Tax Fund as a separate fund to be held by or for the account of the City.

SECTION 5. AND BE IT FURTHER ORDAINED, That:

(a) A special tax shall be levied upon all real property in the Special Taxing District, unless exempted by the provisions of this Ordinance or otherwise by law, for the purposes, to the extent and in the manner set forth in the Rate and Method of Apportionment of the Special Taxes attached to this Ordinance as Exhibit 2 and made a part of this Ordinance.

(b) The revenues and receipts from the special tax, the Special Tax Fund, and any other fund into which all or any of these revenues and receipts are deposited after they have been appropriated by the City are pledged to the payment of the principal of and interest on the bonds. These revenues, receipts and funds are not, however, irrevocably pledged to the payment of the principal of and interest on the bonds and the obligation to pay this principal and interest is subject to annual appropriation by the City.

(c) Special taxes levied in the Special Taxing District may not be accelerated by reason of bond default. The maximum special taxes applicable to any individual property may not be increased in the event that other property owners become delinquent in the payment of the special taxes.

SECTION 6. AND BE IT FURTHER ORDAINED, That the Mayor and City Council of Baltimore finds that:

(a) The development of the Project will create a public benefit and special benefits to the properties in the Special Taxing District;

(b) The special taxes levied under this Ordinance are levied in an amount that does not exceed the special benefit that the properties within the Special Taxing District will receive from the Project, as shown by the Special

Tax Allocation Report attached to this Ordinance as Exhibit 3 and made a part of this Ordinance; and

(c) The special taxes levied on each property in the Special Taxing District are a fair allocation of the costs of the Project to each property in the Special Taxing District, as shown by the Special Tax Allocation Report.

SECTION 7. AND BE IT FURTHER ORDAINED, That the Director of Finance may do all acts and things and execute all documents and certificates relating to the Special Taxing District and the Special Tax Fund.

SECTION 8. AND BE IT FURTHER ORDAINED, That any approvals, authorizations, or activities provided in this Ordinance do not constitute and may not be deemed to constitute or imply that the City Council, the Mayor, or any department, office or agency of the City has given or will give, any approval, authorization or consent to any action or activity within or required for the development of the Special Taxing District, including any land use approval, requirements for the provision of public utilities or services, or any other administrative, judicial, quasi-judicial, or legislative approval, authorization, or consent.

SECTION 9. AND BE IT FURTHER ORDAINED, That this Ordinance may be amended by a subsequent ordinance of the Mayor and City Council of Baltimore, which ordinance may enlarge or reduce the Special Taxing District, upon receipt of a request from both (i) the owners of at least two-thirds of the assessed valuation of the real property located with the proposed special taxing district; and (ii) at least two-thirds of the owners of the real property located within the proposed special taxing district. However, no ordinance may be effective to reduce the size of the Special Taxing District so long as there are any outstanding bonds secured by the Special Tax Fund, unless the ordinance authorizing the issuance of the bonds permits the City to reduce the area constituting the Special Taxing District, the holders of the bonds or an authorized representative on their behalf consents to the reduction or the indenture authorizing the bonds permits the reduction.

SECTION 10. AND BE IT FURTHER ORDAINED, That the provisions of this Ordinance are severable. If any provision, sentence, clause, section or other part of this Ordinance is held or determined to be illegal, invalid, unconstitutional, or inapplicable to any person or circumstances, that illegality, invalidity, unconstitutionality, or inapplicability does not affect or impair any of the remaining provisions, sentences, clauses, sections, or parts of this Ordinance or their application to other persons or circumstances. It is the intent of the Mayor and City Council that this Ordinance would have been passed even if the illegal, invalid, unconstitutional, or inapplicable provision, sentence, clause, section, or other part had not been included in this Ordinance, and as if the person or circumstances to which this Ordinance or part are inapplicable had been specifically exempted.

SECTION 11. AND BE IT FURTHER ORDAINED, That this Ordinance takes effect on the date it is enacted.

#### EXHIBIT I-A

Properties within the Special Taxing District

The East Baltimore Research Park Special Taxing District shall be comprised of the area consisting of the following properties:

dlr07-1491~intro/07Sep07  
SpecTaxDist/EastBaltimore/nbr

dlr07-1491~intro/07Sep07

- 6 -

SpecTaxDist/EastBaltimore/nbr