



## Legislation Details (With Text)

<b>File #:</b>	16-0627	<b>Version:</b>	0	<b>Name:</b>	Property Tax Credits - City Supplement to Homeowners' Tax Credit Program
<b>Type:</b>	Ordinance	<b>Status:</b>		<b>Status:</b>	Enacted
<b>File created:</b>	2/22/2016	<b>In control:</b>		<b>In control:</b>	City Council
<b>On agenda:</b>		<b>Final action:</b>		<b>Final action:</b>	6/29/2016
<b>Enactment date:</b>		<b>Enactment #:</b>		<b>Enactment #:</b>	16-497
<b>Title:</b>	Property Tax Credits - City Supplement to Homeowners' Tax Credit Program FOR the purpose of establishing a City supplement to the State Homeowners' Property Tax Credit Program; defining certain terms; imposing certain limitations, conditions, and qualifications for credit eligibility; and providing for the amount and administration of the credit.				
<b>Sponsors:</b>	President Young, Bill Henry, Brandon M. Scott, Eric T. Costello, Carl Stokes, Warren Branch, Mary Pat Clarke, William "Pete" Welch, Edward Reisinger, James B. Kraft, Sharon Green Middleton, Nick Mosby, Robert Curran, Helen L. Holton, Rochelle Spector				
<b>Indexes:</b>	Homeowner's Tax Credit, Program, Property Tax Credit, Supplement				
<b>Code sections:</b>					
<b>Attachments:</b>	1. cb16-0627~1st, 2. City Solicitor 16-0627, 3. HCD 16-0627, 4. Finance 16-0627, 5. 2nd Reader Amendment 16-0627, 6. 16-0627~3rd Reader				

Date	Ver.	Action By	Action	Result
7/18/2016	0	Mayor	Signed by Mayor	
6/13/2016	0	City Council	Approved and Sent to the Mayor	
6/6/2016	0	City Council	3rd Reader, for final passage	
6/6/2016	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	
5/26/2016	0	Taxation, Finance and Economic Development Committee	Recommended Favorably with Amendment	Pass
4/7/2016	0	Taxation, Finance and Economic Development Committee	Scheduled for a Public Hearing	
2/25/2016	0	The City Council	Refer to Board of Estimates	
2/25/2016	0	The City Council	Refer to City Solicitor	
2/25/2016	0	The City Council	Refer to Dept. of Housing and Community Development	
2/25/2016	0	The City Council	Refer to Dept. of Finance	
2/22/2016	0	City Council	Assigned	
2/22/2016	0	City Council	Introduced	

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

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COPY.  
INTRODUCTORY\*

CITY OF BALTIMORE  
COUNCIL BILL

Introduced by: President Young

A BILL ENTITLED

AN ORDINANCE concerning

**Property Tax Credits - City Supplement to Homeowners' Tax Credit Program**

FOR the purpose of establishing a City supplement to the State Homeowners' Property Tax Credit Program; defining certain terms; imposing certain limitations, conditions, and qualifications for credit eligibility; and providing for the amount and administration of the credit.

BY adding

Article 28 - Taxes  
Section 10-20  
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

◆ 10-20. CITY SUPPLEMENT TO HOMEOWNERS◆ TAX CREDIT PROGRAM.

(A) DEFINITIONS.

(1) IN GENERAL.

IN THIS SECTION, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

(2) COMBINED INCOME.

◆COMBINED INCOME◆ HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE  
◆◆9▲104(A)(3).

(3) DWELLING.

◆DWELLING◆ HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE ◆◆9▲104(A)(6).

(4) HOMEOWNER.

◆HOMEOWNER◆ HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE ◆◆9▲104(A) (9).

(5) STATE HOMEOWNERS◆ TAX CREDIT PROGRAM.

◆STATE HOMEOWNERS◆ TAX CREDIT PROGRAM◆ MEANS THE HOMEOWNERS◆ PROPERTY TAX CREDIT PROGRAM ESTABLISHED BY STATE TAX-PROPERTY ARTICLE ◆◆9-104.

(6) TOTAL REAL PROPERTY TAX.

◆TOTAL REAL PROPERTY TAX◆ HAS THE MEANING STATED IN STATE TAX-PROPERTY ARTICLE ◆◆9▲104(A)(13).

(B) SUPPLEMENT GRANTED.

IN ACCORDANCE WITH STATE TAX-PROPERTY ARTICLE ◆ 9-215, A CITY SUPPLEMENT TO THE STATE HOMEOWNERS◆ TAX CREDIT PROGRAM IS GRANTED FOR ELIGIBLE DWELLINGS.

(C) ELIGIBILITY REQUIREMENTS.

A DWELLING IS ELIGIBLE FOR THE CITY SUPPLEMENTAL TAX CREDIT IF:

(1) THE DWELLING IS ELIGIBLE FOR PARTICIPATION IN THE STATE HOMEOWNERS◆ TAX CREDIT PROGRAM; AND

(2) AS OF THE END OF THE CALENDAR YEAR IMMEDIATELY PRECEDING THE TAXABLE YEAR FOR WHICH THE SUPPLEMENTAL CREDIT IS SOUGHT, THE DWELLING◆S HOMEOWNER:

(I) IS AT LEAST 62 YEARS OLD;

(II) HAS RESIDED IN THE DWELLING FOR AT LEAST 10 YEARS; AND

(III) HAS A COMBINED INCOME OF LESS THAN \$40,000.

(D) AMOUNT OF SUPPLEMENTAL CREDIT.

THE CITY SUPPLEMENTAL TAX CREDIT FOR AN ELIGIBLE DWELLING IS THE TOTAL REAL PROPERTY TAX ON THE DWELLING, LESS:

(1) THE PROPERTY TAX CREDIT GRANTED FOR THE DWELLING UNDER STATE TAX-PROPERTY ARTICLE ◆◆9-104; AND

(2) THE AGGREGATE OF THE FOLLOWING PERCENTAGES OF THE HOMEOWNER◆S COMBINED INCOME:

(I) 0% OF THE 1ST \$12,000 OF COMBINED INCOME;

(II) 3% OF THE NEXT \$4,000 OF COMBINED INCOME;

(III) 7% OF THE NEXT \$4,000 OF COMBINED INCOME; AND

(IV) 9% OF COMBINED INCOME OVER \$20,000.

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.

dlr16-1416)2~intro/18Feb16  
art28/SuppHmownrsCredit/aa:me

dlr16-1416)2~intro/18Feb16  
??3??  
art28/SuppHmownrsCredit/aa:me