



Legislation Text

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Introduced by: Councilmember Clarke

A Bill Entitled

An Ordinance concerning

**Charles Village Community Benefits District Supplemental Tax - Exclusion from High-performance Market-rate Rental Housing Tax Credit**

For the purpose of excluding the Charles Village Community Benefits District's supplemental tax from a certain commercial tax credit; and generally relating to the Charles Village Community Benefits District's supplemental tax.

By repealing and reordaining, with amendments

Article 14 - Special Benefit 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).
- (2) The Supplemental Tax shall be assessed and collected in conjunction with the property taxes assessed and collected by the City ("Regular Tax"), unless otherwise established by the Board of Estimates.
- (3) [Enforcement] Except as otherwise specified in paragraph (4) of this subsection, enforcement of the Supplemental Tax shall be in accordance with the enforcement of the Regular Tax, and all provisions applicable to the assessments, refunds, credits, collections, and enforcement which apply to the Regular Tax shall apply to the Supplemental Tax unless modified herein.

(4) The high-performance market-rate rental housing credit authorized by Article 28, § 10-18 {"High-performance market-rate rental housing - Citywide"} does not apply to the Supplemental Tax.

**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 30<sup>th</sup> day after the date it is enacted.