



# City of Baltimore

City Council  
City Hall, Room 408  
100 North Holliday Street  
Baltimore, Maryland 21202

## Legislation Text

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**File #:** 20-0632, **Version:** 0

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