

CHAP Tax Credit Recompense

Report to the Mayor

by the

CHAP Tax Credit Recompense Committee

Members:

Hon. John M. Glynn (Circuit Ct. Retired Judge)
Robert L. McCarty, Jr., CPA, City Auditor (Office of the Comptroller)
George Nilson, City Solicitor

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City of
BALTIMORE
Maryland



CHAP Tax Credit Recompense

Report to the Mayor



I. Executive Summary

Applications for the Historic Restoration and Rehabilitation Property Tax Credit (“Historic Tax Credit”) are filed with the Commission for Historical and Architectural Preservation (“CHAP”). The Historic Tax Credit was designed to encourage preservation and investment in historic properties by providing, for ten (10) years, a credit granted on the tax on the increased value of a historic property due to the qualified historic improvements. The credit is computed once and used for the entire term of the credit. For projects with construction costs less than \$3.5 million the credit is 100%.

Your Administration’s focus on ensuring that taxpayers are treated fairly and equitably led to the City taking over the calculation of the Historic Tax Credit from the State Department of Assessment and Taxation (“SDAT”) in 2013. The Department of Finance audited the relevant records and addressed inconsistencies in the process of calculating and applying these tax credits. Finally, your Recompense program was created to provide credit recipients with an opportunity to apply for remediation in situations that might have resulted in unfair treatment and that the law didn’t correct in other ways.

Following your approval in May, 2014 of CCB 14-0312 (a \$3,000,000 supplementary appropriation ordinance funding a Recompense Program), a mailing provided 1,245 taxpayers with an application and instructions to apply for the program along with a letter from you. Taxpayers sent the letter were those receiving a Historic Tax Credit for their property in either FY2013 or FY2014. Only 123 applications were received. Upon initial review, a significant number of all applications failed to: clearly state the dollar amount of the requested recompense; make a case for compensation; and/or document their request with any evidence. These applicants were provided with notice of these deficiencies and given an opportunity to supplement their applications. Following the applicants’ responses, a process was established to determine the validity of all recompense requests.

A CHAP Tax Credit Recompense Committee (“Committee”) was created to formalize the process of making recompense decisions. Membership of the Committee was designed to stress its impartiality and even independence from the Administration. Following the City Council President’s decision not to have a Council representative on the Committee, the CHAP Tax Credit Recompense Committee was formed with the following members:

- Hon. John M. Glynn (Circuit Ct. Retired Judge.);
- Robert L. McCarty, Jr., CPA, City Auditor (Office of the Comptroller); and
- George Nilson, City Solicitor.

This Committee was not subject to the State’s Open Meetings Act. The Committee met five (5) times. The City’s Billing Integrity Unit and an attorney from the Law Department were assigned to staff the Committee. Staff was assigned responsibility for preliminarily reviewing all applications and grouping them into bundles to ensure like requests were treated in a similar manner. Staff also researched City records for relevant documentation. The Committee was provided with a packet of information for each application to thoroughly review the merits of every application prior to discussing and rendering a decision on the eligibility for compensation. For each bundle or batch of applications, the Committee was provided with a single “Batch Control Sheet” to document the Committee’s decisions for all individual applications in the batch.

During the course of the Recompense program, the following award criteria and guidelines were developed by the Committee:

- The Recompense program was created to compensate for any detriment or disadvantage from the previous inconsistencies in processing or calculating the Historic Tax Credit.
- Recompense may be granted to an applicant if an application, supporting documentation, or research was able to identify a detriment or disadvantage pertaining to
 - the calculation of the Historic Tax Credit,
 - the valuations it was based upon, or
 - its application to a property tax bill.
- To be eligible there must have been no other remedy available under the state’s property tax laws and the stated detriment or disadvantage must have been due to government action and NOT the result of a private party action, indiscretion, or illegal activity.
- The detriment or disadvantage to the applicant was balanced against the inappropriate benefits received by the applicant as a result of any tax credits that were granted inappropriately by the State.

Following a review and discussion of the relevant merits of each application, the Committee rendered a decision on the eligibility for and the amount of any recompense. Simultaneously with the issuance of this report, applicants are being notified in writing of the Committee’s decision regarding their requests. If offered recompense, applicants will also be provided with a “CHAP Tax Credit Recompense Agreement and Release” form. Upon the receipt and approval of the signed “agreement and release” form, the Department of Finance will make payment of the recompense to the applicant.

A total of 123 applications were filed and accepted for review by the Committee. These applications were bundled into a total of eleven (11) batches for review. A summary of the Committee’s decisions, by batch, is provided below.

Batch	Number of applications received:	Number of applicants offered recompense	Total dollar (\$) amount of recompense offered:
Batch 1 – Administrative	9	-	\$ -
Batch 2 - No recompense requested, no explanation given, no response on chance to append, & no apparent justification for recompense	5	-	\$ -
Batch 3 - Requests continued receipt of tax credit	10	-	\$ -
Batch 4 - Application of credit to tax bill	8	-	\$ -
Batch 5 – Calculation of credit	30	23	\$ 21,589
Batch 6 – FCV certification from SDAT (Pre-Improvement)	20	15	\$ 19,770
Batch 7 – Valuations by SDAT	6	1	\$ 32,968
Batch 8 – Miscellaneous	6	-	\$ -
Batch 9 – SDAT Document	5	-	\$ -
Batch 10 – 1220 Bank Street	19	-	\$ -
Batch 11 – Credit(s) previously granted by SDAT were too low	5	5	\$ 20,890
Totals	123	44	\$ 95,217

II. Recompense Report.

A. CHAP / Historic Tax Credit:

Applications for the Historic Restoration and Rehabilitation Property Tax Credit (“Historic Tax Credit”) are filed with the Commission for Historical and Architectural Preservation (“CHAP”). The Historic Tax Credit was designed to encourage preservation and investment in historic properties by providing, for ten (10) years, a credit granted on the tax on the increased value of a historic property due to the qualified historic improvements. The credit is computed once and used for the entire term of the credit. For projects with construction costs less than \$3.5 million the credit is 100%. The Historic Tax Credit is authorized by Section 9-204.1 of the Tax- Property Article of the Maryland Code, as implemented by Section 10-8 of Article 28 of the Baltimore City Code. In accordance with the City Code, the Director of Finance has adopted rules and regulations for the provision of the credit.

The program involves the efforts of the following City of Baltimore agencies:

Commission for Historical & Architectural Preservation (CHAP); and
Department of Finance’s Billing Integrity Unit.

Your Administration’s focus on ensuring that taxpayers are treated fairly and equitably led to the City taking over the calculation of the Historic Tax Credit from the State Department of Assessment and Taxation (“SDAT”) in 2013. The Department of Finance audited the relevant records and addressed inconsistencies in the process of calculating and applying these tax credits. Finally, your Recompense program was created to provide credit recipients with an opportunity to apply for remediation in situations that might have resulted in unfair treatment and that the law didn’t correct in other ways.

B. Recompense Program:

Your Administration proposed the Recompense program to remedy any inconsistencies in the prior processing of the Historic Tax Credit by SDAT and to ensure that taxpayers are treated in a fair and equitable manner.

On Monday, May 5, 2014, the City Council approved CCB 14-0312,

FOR the purpose of providing a Supplementary General Fund Operating Appropriation in the amount of \$3,000,000 ... to provide funding for a recompense program for CHAP property tax credits; and providing for a special effective date.

Following your approval on May 7, the City’s Billing Integrity Unit prepared a mailing providing its recipients with an application and instructions to apply for the program along with a letter from you. On May 8, a total of 1,245 mailings were sent to property owners who received the Historic Tax Credit in either FY2013 or FY2014. In addition to the mailing, the application, instructions, and Mayor’s letter were posted online to the City’s “Tax Credits” webpage along with a Frequently Asked Questions (FAQ) document (<http://finance.baltimorecity.gov/PublicInformation/TaxCredits.aspx>).

A total of 121 applications were received prior to the July 15, 2014 filing deadline. Two (2) additional applications were filed after the deadline and thereafter considered by the Committee. Upon initial review, a significant number of all applications failed to:

- clearly state the **dollar amount** of the requested recompense;
- provide the **calculation used** to arrive at the requested recompense;
- make a **case for compensation**; and/or document their request with supporting documents or other **evidence**.

Given the widespread nature of the deficiencies, a total of sixty-five (65) applicants were provided with notice of these deficiencies and given fourteen (14) days in which to supplement their applications. A total of twenty-four (24) applicants responded to this request to supplement. Thereafter, a process was needed to determine the validity of the recompense requests.

The Billing Integrity Unit established a formal process to review recompense requests and render decisions. This formal process would ensure that 1) all applicants would be treated alike using the same criteria, 2) there would be broad consensus on those entitled to recompense and 3) the process would be transparent to taxpayers.

Membership of the committee was designed to stress its impartiality and independence from the Administration. The proposed committee members included the following:

Retired Judge to serve as Committee Chair;
City Comptroller represented by City Auditor;
City Council represented by Special Zoning Counsel; and
Law Department represented by City Solicitor.

Following the City Council President's decision not to have a Council representative on the Committee, the CHAP Tax Credit Recompense Committee ("Committee") was formed with the following members:

Hon. John M. Glynn (Circuit Ct. Retired Judge);
Robert L. McCarty, Jr., CPA, City Auditor (Office of the Comptroller); and
George Nilson, City Solicitor.

This Committee was not subject to the State's Open Meetings Act. The Committee met on the following dates:

Friday, September 5th
Wednesday, September 17th
Friday, September 26th
Monday, September 29th
Monday, October 20th

The Billing Integrity Unit ("Staff") was assigned the task of staffing the Committee along with an attorney from the Law Department. Staff provided a primer on the Historic Tax Credit addressing the law and relevant issues which would be of benefit to the Committee in the course of its decision-making process.

Staff was assigned responsibility for preliminarily reviewing all applications and grouping them into bundles to ensure like requests were treated in a similar manner. Staff also researched City records for relevant documentation. In advance of each meeting, the Committee was provided with a packet of information for each application which included the following:

- copy of the individual application and all attachments;
- documents acquired through staff's research; and
- summary sheet providing background information, financial data, staff analysis & non-binding recommendation.

This permitted the Committee members to thoroughly review the merits of every application prior to discussing and rendering a decision on the eligibility for compensation. At each meeting, the Committee members were then presented with printed copies of the same.

For each bundle or batch of applications, the Committee was provided with a single "Batch Control Sheet" to document the Committee's decisions for all individual applications contained therein.

C. Award Criteria & Guidelines:

During the course of the Recompense program, the following award criteria and guidelines were developed by the Committee:

- The Recompense program was created to compensate for any detriment or disadvantage from the previous inconsistencies in processing or calculating the Historic Tax Credit.
- Recompense may be granted to an applicant if an application, supporting documentation, or research was able to identify a detriment or disadvantage pertaining to
 - the calculation of the Historic Tax Credit,
 - the valuations it was based upon, or
 - its application to a property tax bill.
- To be eligible there must have been no other remedy available under the state’s property tax laws and the stated detriment or disadvantage must have been due to government action and NOT the result of a private party action, indiscretion, or illegal activity.
- The detriment or disadvantage to the applicant was balanced against the inappropriate benefits received as a result of any tax credits that were granted inappropriately by the State.

D. Award Process:

Following a review and discussion of the relevant merits of each application, the Committee rendered a decision on the eligibility for and the amount of any recompense. Simultaneously with the issuance of this report, applicants are being notified in writing of the Committee’s decision regarding their requests. If offered recompense, applicants will also be provided with a “CHAP Tax Credit Recompense Agreement and Release” form. Upon the receipt and approval of the signed “agreement and release” form, the Department of Finance will make payment of the recompense to the applicant.

E. Batches of Applications:

A total of 123 applications were filed and accepted for review by the Committee. These applications were bundled into a total of eleven (11) batches for their review.

Batch 1 – Administrative	Number of applications received:	Nine (9)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Nine (9) applications were not granted recompense due to an administrative or procedural matter. These matters included the following:

- a statement from the applicant that no recompense was requested;
- a statement from the applicant withdrawing the Recompense application;
- applicant’s failure to apply for and previously receive the Historic Tax Credit; and
- applicant’s failure to obtain CHAP’s final certification and no previous receipt of the Historic Tax Credit.

Batch 2 - No recompense requested, no explanation given, no response on chance to appeal, & no apparent justification for recompense	Number of applications received:	Five (5)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Five (5) applications made no request for recompense, nor provided any explanation. Subsequently, the applicants failed to respond when provided with an opportunity to supplement their application and address these deficiencies. Upon review of the credits received, no apparent justification for recompense could be identified by the Committee or its Staff.

Batch 3 - Requests continued receipt of tax credit	Number of applications received:	Ten (10)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Ten (10) applications merely requested the continued receipt of the Historic Tax Credit.

Batch 4 - Application of credit to tax bill	Number of applications received:	Eight (8)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Eight (8) applications requested the Historic Tax Credit be applied to tax bills for one or more fiscal years. Individual situations were researched. In most cases, the tax credits were applied correctly but there existed some taxpayer confusion regarding the matter. If discrepancies were identified, the Billing Integrity Unit addressed the matter through application of the relevant property tax law.

Batch 5 – Calculation of credit	Number of applications received:	Thirty (30)
	Number of applicants offered recompense:	Twenty-Three (23)
	Total dollar (\$) amount of recompense offered:	\$21,589

Thirty (30) applications expressed a concern regarding the calculation of the Historic Tax Credit. Whether explained in the application, or found through the Staff's research, the property owners had come to expect the tax credit would effectively "freeze" their City tax liability. This was never the purpose of the Historic Tax Credit and there was no authority in State Law to freeze the tax liability. In reviewing the property tax history, SDAT apparently sought to provide the "freeze" by altering the calculation of the Historic Tax Credit annually to account for year-to-year variations in the property's current assessment as well as City Homestead Tax Credit¹. The following is an illustrative example of SDAT's efforts to "freeze" the City tax liability for the property located at 1636 E Lombard St (Block 1369, Lot 031).

¹ The Homestead Tax Credit is the mathematical application of the three-year valuation cycle. In other words, the Full Cash Value of a property as determined by SDAT is used as the amount upon which to calculate the property tax only once every 3 years. In the other two years, the Full Cash Value is not used- rather a percentage of it is used so that the full impact of a changed valuation is not felt immediately. See Md. Code, Tax – Prop., §9-105. Therefore, factoring in this "tax credit" is a required part of calculating real property taxes and is consistent with the term "full cash value" used in the state law creating this Historic Tax Credit. See Md. Code, Tax-Prop., §9-204.1.

Property Location	1636 E LOMBARD ST	Block-Lot	1369-031				
Values certified by State Department of Assessment and Taxation (SDAT)							
Pre-improvement full cash value (FCV):		28,200					
Pre-improvement homestead tax credit (ATC):		-					
Post-Improvement full cash value (FCV):		236,500					
Post-Improvement homestead tax credit (ATC):		-					
City's calculation of the CHAP / Historic Tax Credit based upon SDAT's valuations							
A	Pre-Improvement FCV	28,200					
B	- Pre-Improvement Homestead Tax Credit	-					
C	= Pre-Improvement taxable assessment	28,200		= A - B			
D	Post-Improvement FCV	236,500					
E	- Post-Improvement Homestead Tax Credit	-					
F	= Post Improvement taxable assessment	236,500		= D - E			
G	Tax Rate (at post-improvement FCV year)	0.02268					
H	Tax credit percentage	100%					
Historic tax credit due to the Historic renovation		\$ 4,724.24	= (F - C) * G * H				
Historic Tax Credit Calculated by	Fiscal Year	Assessment Amount	City Tax Rate	City Taxes	City Homestead Credit	Historic Tax Credit	City Tax Liability
City	2015	249,400	0.02248	5,606.51	0.00	4,724.24	882.27
City	2014	249,400	0.02248	5,606.51	0.00	4,724.24	882.27
SDAT	2013	249,400	0.02268	5,656.39	0.00	5,016.82	639.57
SDAT	2012	327,000	0.02268	7,416.36	0.00	7,416.36	0.00
SDAT	2011	296,832	0.02268	6,732.15	0.00	6,092.57	639.58
SDAT	2010	266,666	0.02268	6,047.98	0.00	5,408.41	639.57
SDAT	2009	236,500	0.02268	5,363.82	0.00	4,724.24	639.58
SDAT	2008	215,400	0.02268	4,885.27	0.00	4,245.68	639.59
SDAT	2007	194,300	0.02288	4,445.58	0.00	0.00	4,445.58
SDAT	2006	28,200	0.02308	650.86	0.00	0.00	650.86

In granting recompense to 1636 E Lombard St (Block 1369, Lot 031), as well as other applicants in this batch, the Committee sought to provide financial assistance to property owners coping with the financial impact of no longer receiving the credits at an amount that was erroneously calculated by SDAT.

The recompense formula sought to provide, for a maximum of three (3) years, a decreasing percentage of the difference between the pre-improvement and that year’s City tax liability. For Fiscal Year 2014, the first year the City calculated the Historic Tax Credit, the percentage was set at fifty percent (50%). For Fiscal Years 2015 and 2016, the recompense calculation provided thirty (30%) and ten (10%) percent respectively. For illustrative purposes, the following table provides the recompense calculation for 1636 E Lombard St (Block 1369, Lot 031).

Fiscal Year	Assessment Amount	City Taxes	City Homestead Credit	Historic Tax Credit	City Tax Liability	City Tax Liability in Pre-Improvement Year	Difference	50-30-10 Percentage	Recompense
2016	249,400	5,606.51	0.00	4,724.24	882.27	650.86	231.41	10%	\$ 23
2015	249,400	5,606.51	0.00	4,724.24	882.27	650.86	231.41	30%	\$ 69
2014	249,400	5,606.51	0.00	4,724.24	882.27	650.86	231.41	50%	\$ 116
Total									\$ 208

Of the thirty (30) applicants in this batch, six (6) did not qualify for recompense under the aforementioned formula. One (1) applicant was not approved for recompense due to having always received the correct Historic Tax Credit.

Batch 6 – FCV certification from SDAT (Pre-Improvement)	Number of applications received:	Twenty (20)
	Number of applicants offered recompense:	Fifteen (15)
	Total dollar (\$) amount of recompense offered:	\$ 19,770

Twenty (20) applicants expressed a concern regarding the calculation of their Historic Tax Credit. Once again, property owners had come to expect the tax credit would effectively “freeze” their City tax liability. Also, SDAT apparently sought to do so by annually re-calculating the Historic Tax Credit to account for year-to-year variations in the property’s current assessment and City Homestead Tax Credit. However, unlike Batch #5 applications, discrepancies existed between the pre-improvement FCVs that SDAT used in its calculations of the Historic Tax Credit and the FCV values it certified to the City. In other words, the tax due and the credit given were based on different property values.

The following is an illustrative example of SDAT’s efforts to “freeze” the City tax liability for the property located at 5115 E Lombard St (Block 8021, Lot 005).

Property Location	5115 Brook Green Road	Block-Lot	8021-005				
Values certified by State Department of Assessment and Taxation (SDAT)							
Pre-improvement full cash value (FCV):			\$ 277,570				
Pre-improvement homestead tax credit (ATC):			\$ 71,293				
Post-Improvement full cash value (FCV):			\$ 278,200				
Post-Improvement homestead tax credit (ATC):			\$ 46,167				
City's calculation of the CHAP / Historic Tax Credit based upon SDAT's valuations							
A	Pre-Improvement FCV		\$ 277,570				
B	- Pre-Improvement Homestead Tax Credit		\$ 71,293				
C	= Pre-Improvement taxable assessment		\$ 206,277	= A - B			
D	Post-Improvement FCV		\$ 278,200				
E	- Post-Improvement Homestead Tax Credit		\$ 46,167				
F	= Post Improvement taxable assessment		\$ 232,033	= D - E			
G	Tax Rate (at post-improvement FCV year)		0.02268				
H	Tax credit percentage		100%				
Historic tax credit due to the Historic renovation			584.15	= (F - C) * G * H			
Historic Tax Credit Calculated by	Fiscal Year	Assessment Amount	City Tax Rate	City Taxes	City Homestead Credit	Historic Tax Credit	City Tax Liability
City	2015	263,300	0.02248	5,918.98	0.00	584.15	5,334.83
City	2014	263,300	0.02248	5,918.98	277.24	584.15	5,057.59
SDAT	2013	263,300	0.02268	5,971.64	498.64	2,132.47	3,340.53
SDAT	2012	278,200	0.02268	6,309.58	1,047.06	2,201.80	3,060.72
SDAT	2011	277,990	0.02268	6,304.81	1,244.70	1,719.57	3,340.54
SDAT	2010	277,780	0.02268	6,300.05	1,434.55	0.00	4,865.50
SDAT	2009	277,570	0.02268	6,295.29	1,616.92	0.00	4,678.37
SDAT	2008	234,142	0.02268	5,310.34	811.89	0.00	4,498.45
SDAT	2007	190,716	0.02288	4,363.58	0.00	0.00	4,363.58
SDAT	2006	147,290	0.02308	3,399.45	0.00	0.00	3,399.45

SDAT certified the pre-improvement full cash value (FCV) of 5115 E Lombard St (Block 8021, Lot 005) at \$277,570. Documentation maintained by SDAT, during the time period it was calculating the credit for this property, lists the "base year assessment" as \$147,290. That amount represents an outdated valuation of the subject property, which in turn artificially inflated the Historic Tax Credit when it was erroneously used to calculate the amount of the credit. Pursuant to state law in effect prior to October 1, 2014, the Historic Tax Credit was required to be based on the Full Cash Value as

certified by SDAT. The City had no ability to value the property and SDAT had no ability to use different Full Cash Values in different years upon which to base its calculation.

In granting recompense to 5115 Brook Green Road (Block 8021, Lot 005), as well as other applicants in this batch, the Committee, once again, sought to provide financial assistance to the property owners as they transition from SDAT's incorrect calculations to the correct calculations performed by the City.

This recompense sought to provide, for a maximum of three (3) years, a decreasing percentage of the difference between the tax credit that the property owner would have received as erroneously calculated by SDAT and the correct tax credit. For Fiscal Year 2014, the first year the City calculated the Historic Tax Credit, the percentage of recompense was set at fifty percent (50%) of that difference. For Fiscal Years 2015 and 2016, the recompense calculation provided thirty (30%) and ten (10%) percent respectively of that difference.

That difference (between the erroneous and correct tax credit) is generally larger in batch #6 than it is in batch #5 because SDAT used incorrect pre-improvement FCV values in calculating the Historic Tax Credit in batch #6. By using these incorrect FCVs, the difference between the taxes the owner should have paid and actually did erroneously pay is larger than batch #5. Thus, the recompense is correspondingly larger.

Fiscal Year	Assessment Amount	City Taxes	City Homestead Credit	Historic Tax Credit	City Tax Liability	City Tax Liability in Pre-Improvement Year	Difference	50-30-10 Percentage	Recompense
2016	263,300	5,918.98	0.00	584.15	5,334.83	3,399.45	1,935.38	10%	\$ 194
2015	263,300	5,918.98	0.00	584.15	5,334.83	3,399.45	1,935.38	30%	\$ 581
2014	263,300	5,918.98	277.24	584.15	5,057.59	3,399.45	1,658.14	50%	\$ 829
Total									\$ 1,604

Of the twenty (20) applicants in this batch, three (3) did not qualify for recompense under the aforementioned formula. Two (2) applicants were not approved for recompense because SDAT happened to calculate their Historic Tax Credit correctly.

Batch 7 – Valuations by SDAT	Number of applications received:	Six (6)
	Number of applicants offered recompense:	One (1)
	Total dollar (\$) amount of recompense offered:	\$32,968

Six (6) applicants expressed a concern regarding valuations, or the lack thereof, performed by SDAT. Half of these applicants cited disparities between the valuation and the current market value of their properties. However, a remedy exists in property tax law for that stated detriment or disadvantage: a real property tax appeal filed with SDAT. See Md. Code, Tax-Prop., §14-501, *et. seq.*

Two (2) applications were filed by the property owners of adjacent units citing disparities between their Historic Tax Credits and those received by other property owners within the same development. The disparate tax credits were a direct result of disparate full cash values (FCV) valuations for the units in question. All tax credits were correctly calculated and were based upon the valuations performed by SDAT. The property owners' remedy exists in property tax law by challenging those assessments through the appeal process. See Md. Code, Tax-Prop., §14-501, *et. seq.*

During the course of its administration of the Historic Tax Credit, SDAT cut various corners in established procedures. If developers acquired properties for inclusion in the CHAP program, SDAT would not require appeals to be filed on those properties to address the pre-improvement FCV, even though there was no authority for this practice in state law. Instead, developers were informed they need only provide SDAT with a copy of the HUD-1 covering their acquisition of the property. This documentation was requested, and provided, only after the completion of the CHAP improvements, at which time SDAT was performing its post-improvement valuation. This practice negatively impacted the accuracy of the Historic Tax Credit. Given this practice was widely communicated with the development community, it appears individual developers began to expect and rely upon this practice.

SDAT’s failure to require adherence to the property tax law resulted in harm to multiple individuals. This includes the illustrative example of 39 N Curley St (Block 1730, Lot 077). This property previously served as a corner market near Patterson Park. As of January 1, 2012, SDAT’s triennial reassessment resulted in a full cash value (FCV) of over \$200,000 and this value was not appealed by the previous owner.

According to SDAT’s own “Procedures Manual,” which must follow state law, the property’s full cash value (FCV) could not change unless one of two things occurred: 1) a transfer of ownership occurred before July 1, 2012 and the new owner appealed the assessment within 60 days thereof; OR 2) newly constructed improvements added \$100,000, or more, to the property’s full cash value (FCV). See Md. Code, Tax-Prop., Titles 8, 14.

Excerpts from the Maryland Assessment Procedures Manual	
1.	<p>Real property transferred after January 1 and before July 1 may be appealed to the Supervisor of Assessments within 60 days after the date of transfer. The date of transfer for purposes of the right of appeal by a new owner under Tax-Property Article, §14-502(a)(2) is the date of the last signature on the deed unless a later date is stated in the deed. Normally, that is the date of settlement.</p> <p>Category: Appeals 255 of the Maryland Assessment Procedures Manual, located at http://www.dat.state.md.us/sdatweb/procedures/255030007.htm</p>
2.	<p>Pursuant to Tax-Property Article §8-104, newly constructed improvements that add less than \$100,000 to a property's full cash value may not be picked up out-of-cycle as new construction. These new improvements should be added at the next triennial reassessment. Base full cash values should <u>not</u> be revised to include the less than \$100,000 improvements per Tax-Property Article §8-104 (2) (i), (ii), (iii).</p> <p>Category: Real Property 019 of the Maryland Assessment Procedures Manual, located at http://www.dat.state.md.us/sdatweb/procedures/019110012.htm</p>

On March 22, 2012, the developer of 39 N Curley St acquired the property for \$36,750. Presumably owing to SDAT’s practice described earlier, the developer never filed an appeal on the property despite a \$160,000 difference between his acquisition cost and the FCV of the subject property.

Subsequently, the developer sought, and CHAP granted, preliminary approval for the property to receive a Historic Tax Credit on May 10, 2012 and final certification on September 27, 2012. According to CHAP, the rehabilitation costs totaled \$115,000. On November 2, 2012, the Recompense applicants purchased the subject property from the developer for \$271,000. Thereafter, SDAT re-assessed the property, “out-of-cycle”, to have a full cash value (FCV) of \$299,700.

The Recompense applicants point out the Historic Tax Credit “was clearly highlighted in the description of the house on the Multiple Listing Service as well as websites such as Redfin, Zillow, and Trulla.” At closing, the developer’s agent provided the applicants with a copy of the CHAP final certification. At closing, the applicants were also notified of

developer’s purchase price for the subject property and that they “would be receiving a credit for the difference in the pre renovated home sale price and the post renovated sale price of the home.” This assertion by SDAT is contrary to the state law on this tax credit. See Md. Code, Tax-Prop., §9-204.1.

Prior to the July 1, 2013 tax bill, the City took over calculations of the Historic Tax Credit from SDAT. Upon receipt of the July 1, 2013 tax bill, the applicants inquired about the absence of the Historic Tax Credit. Upon learning the developer had failed to file the appeal and its corresponding impact on the amount of their Historic Tax Credit, the applicants asked their Councilmember about what to do. The applicant stated that the developer sold other homes where SDAT applied a tax credit favorable to the property owner using the values that may have been given in an appeal (based on the HUD-1 that reflected the sale price), but without having to go through that lengthy process. SDAT illegally changed the value of property without an appeal.

The Committee found the applicants were harmed by a significant, yet avoidable, reduction in the amount of their Historic Tax Credit. Instead of receiving a tax credit in the amount of \$5,911.12, which is arguably the amount that the applicants should be receiving had the initial valuation been done correctly by SDAT or had an appeal by the Developer been filed, the applicants are receiving \$2,248 in yearly tax credit, which is clearly much lower. The Committee has offered the applicants recompense of \$32,968.04 to cover the shortfall over the term of the Historic Tax Credit.

Batch 8 – Miscellaneous	Number of applications received:	Six (6)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Six (6) applications were not granted recompense for miscellaneous reasons not readily characterized and thus not included in other batches. Upon review, the tax credits were found to have been calculated properly so no justification for Recompense could be identified.

Batch 9 – SDAT Document	Number of applications received:	Five (5)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Five (5) applicants based their request upon documentation provided by SDAT. All of the credits granted to these applicants by SDAT were in error. Two (2) of these applications pertained to the property located at 657 Washington Boulevard and the remaining three (3) pertained to the property located at 1000 S Charles Street.

While the property located at 657 Washington Boulevard was provided with final certification to obtain the Historic Tax Credit from CHAP on May 11, 2005, the certification applied to only four (4) of its six (6) converted condo units (see attached). Units “E” (Block 0854, Lot 063) and “F” (Block 0854, Lot 064) were not approved by CHAP and should never have received the Historic Tax Credit. Each property erroneously received the Historic Tax Credit for eight (8) years, from Fiscal Year 2006 through Fiscal Year 2013. For Unit “E” these erroneous tax credits totaled \$61,202.16. For Unit “F” these erroneous tax credits totaled \$57,077.20.

The property located at 1000 S Charles St (0933-001) was provided with final certification to obtain the Historic Tax Credit from CHAP on July 22, 1997 and thus was entitled to receive ten (10) years of the Historic Tax Credit. Correspondingly, the property commenced its receipt of the Historic Tax Credit in Fiscal Year 1999 and it should have concluded with Fiscal Year 2008 (see attached).

However, contrary to the state law requirement that the credit exist for only ten years, in Fiscal Year 2009, SDAT subdivided 1000 S Charles St (0933-001) into a total of ten (10) separate properties, including the unit referenced above. Despite the ten (10) year term of the Historic Tax Credit having expired, SDAT incorrectly applied the credit to every unit

within the property. Each property erroneously received the Historic Tax Credit for five (5) years, from Fiscal Year 2009 through Fiscal Year 2013. The City's loss of revenue totaled \$427,393.

Three (3) of the ten (10) property owners filed an application for recompense. The applicants received nearly \$91,000 in erroneously granted tax credits.

Block-Lot	Address	20082009	20092010	20102011	20112012	20122013	Grand Total
0933-001	1000 S CHARLES ST 201	6,689.38	6,621.34	6,621.34	6,621.33	5,124.26	31,677.65
0933-001A	1000 S CHARLES ST 202	6,633.83	6,565.79	5,431.79	5,431.79	4,161.71	28,224.91
0933-001B	1000 S CHARLES ST 203	6,512.15	6,512.15	5,378.15	5,378.15	4,108.07	27,888.67
0933-001C	1000 S CHARLES ST 204	6,619.91	6,619.91	6,619.91	6,619.90	5,123.03	31,602.66
0933-001D	1000 S CHARLES ST 205	6,675.45	6,675.45	5,541.45	5,541.44	4,271.37	28,705.16
0933-002	1000 S CHARLES ST 301	6,623.22	6,623.22	6,623.22	5,489.21	4,219.14	29,578.01
0933-002A	1000 S CHARLES ST 302	6,510.27	6,510.27	6,510.27	6,350.40	4,219.14	30,100.35
0933-002B	1000 S CHARLES ST 303	6,618.50	6,618.50	6,618.50	6,350.40	4,219.14	30,425.04
0933-002C	1000 S CHARLES ST 304	6,674.97	6,674.97	6,221.37	7,030.80	4,760.15	31,362.26
0933-002D	1000 S CHARLES ST COMM	29,959.67	30,265.85	28,964.02	36,473.97	32,164.78	157,828.29
							\$427,393.00

The City will not be asking the property owners of either 657 Washington Boulevard or 1000 S Charles Street, for the sum of money they would have paid in taxes. However, the Committee identified no reason for them to receive recompense.

Batch 10 – 1220 Bank Street	Number of applications received:	Nineteen (19)
	Number of applicants offered recompense:	Zero (0)
	Total dollar (\$) amount of recompense offered:	Zero (0)

Nineteen (19) applications based their request upon a forged or altered document, which also apparently served as the basis for SDAT to erroneously grant these properties the Historic Tax Credit. These nineteen (19) applications dealt with eighteen (18) properties. As a result of the re-sale of one property, two (2) applications dealt with the same property but, for differing time periods.

While the property located at 1220 Bank Street was provided with final certification from CHAP on February 2, 2006, the certification applied to only thirteen (13) of its thirty-eight (38) condo units (see attached). The forged or altered version of the CHAP final certification letter removed/erased CHAP's original language that referenced those thirteen (13) units, thus leaving the reader to assume that the credits applied to all thirty-eight (38) units.

Twenty-five (25) units were not approved of by CHAP and should never have received the Historic Tax Credit. Each of the properties that erroneously received the Historic Tax Credit received it for seven (7) years, from Fiscal Year 2007 through Fiscal Year 2013. The City's loss of revenue totaled \$2,127,826.27.

The current owners of eighteen (18) of these properties filed recompense applications. Those properties already received over \$1.615 million in erroneously granted tax credits.

Block-Lot	Address	20062007	20072008	20082009	20092010	20102011	20112012	20122013	Total
1424-035	1220 BANK ST U-201	8,231.29	8,854.84	9,550.38	9,550.39	9,550.39	9,550.38	7,463.83	62,751.50
1424-036	1220 BANK ST U-202	8,845.29	9,493.73	10,219.49	10,219.49	10,219.49	10,219.49	8,042.21	67,259.19
1424-037	1220 BANK ST U-203	9,638.45	10,338.61	11,124.88	11,124.88	11,124.88	11,124.88	8,766.16	73,242.74
1424-038	1220 BANK ST U-204	10,227.75	10,970.07	11,435.75	10,667.70	10,667.70	10,667.69	8,399.70	73,036.36
1424-039	1220 BANK ST U-205	9,256.74	14,240.39	10,378.77	10,718.07	10,718.07	10,718.06	8,404.71	74,434.81
1424-040	1220 BANK ST U-206	9,471.59	10,159.91	10,931.03	10,931.03	10,931.03	10,931.03	8,617.67	71,973.29
1424-041	1220 BANK ST U-207	9,911.71	10,656.65	1,112.34	11,034.68	11,034.68	11,034.68	8,630.60	63,415.34
1424-042	1220 BANK ST U-305	9,911.71	13,926.95	14,519.64	14,985.54	14,985.54	14,985.53	11,810.34	95,125.25
1424-043	1220 BANK ST U-306	11,746.80	12,611.78	13,579.49	13,579.49	13,579.49	13,579.49	10,676.45	89,352.99
1424-044	1220 BANK ST U-307	10,953.50	11,764.96	12,672.15	12,672.16	12,672.16	12,672.15	9,950.56	83,357.64
1424-045	1220 BANK ST U-308	12,536.41	13,454.98	14,030.73	14,483.15	14,483.15	14,483.15	11,398.67	94,870.24
1424-046	1220 BANK ST U-309	11,419.61	12,287.46	13,255.16	13,557.56	13,859.95	14,162.36	11,077.89	89,619.99
1424-047	1220 BANK ST U-310	11,419.61	12,752.96	13,750.88	13,750.88	13,750.88	13,750.88	7,559.24	86,735.33
1424-048	1220 BANK ST U-311	11,894.97	11,942.18	12,879.63	12,879.63	12,879.63	12,879.63	10,067.31	85,422.98
1424-049	1220 BANK ST U-405	12,497.42	13,461.69	13,992.08	14,444.51	14,444.51	14,444.50	11,360.03	94,644.74
1424-050	1220 BANK ST U-406	12,143.26	13,035.04	13,593.87	14,032.96	14,032.96	14,032.95	5,809.19	86,680.23
1424-051	1220 BANK ST U-407	11,749.20	12,614.16	13,156.05	13,581.87	13,581.87	13,581.87	10,678.83	88,943.85
1424-052	1220 BANK ST U-408	12,938.96	13,880.61	14,473.31	14,939.04	14,939.04	14,939.04	11,763.84	97,873.84
1424-053	1220 BANK ST U-409	13,399.79	14,401.53	15,028.08	15,520.42	15,520.42	15,520.42	12,163.78	101,554.44
1424-054	1220 BANK ST U-410	11,407.88							11,407.88
1424-055	1220 BANK ST U-411	11,499.14	12,366.29	13,334.00	13,334.00	13,334.00	13,243.53	10,340.49	87,451.45
1424-056	1220 BANK ST U-501	14,465.38	16,818.60	17,546.76	18,118.94	18,118.94	18,323.60	14,422.64	117,814.86
1424-057	1220 BANK ST U-502	15,691.31	16,854.46	18,154.79	16,794.00	16,794.00	16,758.13	13,129.34	114,176.03
1424-058	1220 BANK ST U-503	14,671.62	15,752.96	16,962.57	16,962.58	16,962.58	16,793.99	13,165.20	111,271.50
1424-059	1220 BANK ST U-504	14,951.85	16,060.98	17,300.84	15,032.85	15,032.85	15,148.17	11,882.26	105,409.80
									\$ 2,127,826.27

At this time, the City will not be asking the property owners of 1220 Bank Street for the money that would have been paid in taxes had the properties not received erroneous tax credits. However, the Committee identified no reason for applicants from 1220 Bank Street to receive recompense.

Batch 11 – Credit(s) previously granted by SDAT were too low	Number of applications received:	Five (5)
	Number of applicants offered recompense:	Five (5)
	Total dollar (\$) amount of recompense offered:	\$20,890

Five (5) applicants for the Recompense program were found to have received Historic Tax Credits, calculated by SDAT, that were too low for one or more years. As previously stated, SDAT apparently sought to “freeze” a property owner’s city tax liability by altering the calculation of the Historic Tax Credit annually to account for year-to-year variations in the property’s valuation as well as the value of the City portion of its Homestead Tax Credit. Unlike the properties included in Batch #5, which benefited from this practice through the receipt of an erroneously high tax credit, properties included in Batch #11 received erroneously low tax credits. In other words, those in Batch #11 paid too much in taxes in the past. The following is an illustrative example of SDAT’s efforts to “freeze” the City tax liability for the property located at 643 S Lakewood Ave (Block 1841, Lot 022).

Property Location	643 S Lakewood Ave	Block-Lot	1841-022			
Values certified by State Department of Assessment and Taxation (SDAT)						
Pre-improvement full cash value (FCV):		\$	86,000			
Pre-improvement homestead tax credit (ATC):		\$	-			
Post-Improvement full cash value (FCV):		\$	354,250			
Post-Improvement homestead tax credit (ATC):		\$	-			
City's calculation of the CHAP / Historic Tax Credit based upon SDAT's valuations						
A	Pre-Improvement FCV	\$	86,000			
B	- Pre-Improvement Homestead Tax Credit	\$	-			
C	= Pre-Improvement taxable assessment	\$	86,000	= A - B		
D	Post-Improvement FCV	\$	354,250			
E	- Post-Improvement Homestead Tax Credit	\$	-			
F	= Post Improvement taxable assessment	\$	354,250	= D - E		
G	Tax Rate (at post-improvement FCV year)		0.02268			
H	Tax credit percentage		100%			
Historic tax credit due to the Historic renovation			6,083.91	= (F - C) * G * H		
Historic Tax Credit Calculated by	Fiscal Year	Assessment Amount	City Taxes	City Homestead Credit	Historic Tax Credit	City Tax Liability
City	2015	275,000	6,182.00	0.00	6,083.91	98.09
City	2014	275,000	6,182.00	0.00	6,083.91	98.09
SDAT	2013	275,000	6,237.00	0.00	3,673.03	2,563.97
SDAT	2012	292,490	6,633.67	0.00	4,069.69	2,563.98
SDAT	2011	292,490	6,633.67	0.00	4,069.70	2,563.97
SDAT	2010	292,490	6,633.67	0.00	4,069.70	2,563.97
SDAT	2009	354,250	8,034.39	0.00	5,470.41	2,563.98
SDAT	2008	291,880	6,619.84	0.00	2,831.37	3,788.47
SDAT	2007	113,050	2,586.58	0.00	0.00	2,586.58
SDAT	2006	86,000	1,984.88	0.00	0.00	1,984.88

The following table represents how SDAT calculated the Historic Tax Credit for Fiscal Year 2009, the year in which SDAT has certified the property reached its post-improvement full cash value (FCV). There is large discrepancy between the pre-improvement FCV used by SDAT in its calculation versus the value it certified to the City (\$113,050 versus \$86,000).

Property Location	643 S Lakewood Ave	Block-Lot	1841-022	
Values used in FY2009 by State Department of Assessment and Taxation (SDAT)				
	Pre-improvement full cash value (FCV):	\$	113,050	
	Pre-improvement homestead tax credit (ATC):	\$	-	
	Post-Improvement full cash value (FCV):	\$	354,250	
	Post-Improvement homestead tax credit (ATC):	\$	-	
SDAT's calculation of the CHAP / Historic Tax Credit for FY2009 based upon SDAT's valuations				
A	Pre-Improvement FCV	\$	113,050	
B	- Pre-Improvement Homestead Tax Credit	\$	-	
C	= Pre-Improvement taxable assessment	\$	113,050	= A - B
D	Post-Improvement FCV	\$	354,250	
E	- Post-Improvement Homestead Tax Credit	\$	-	
F	= Post Improvement taxable assessment	\$	354,250	= D - E
G	Tax Rate (at post-improvement FCV year)		0.02268	
H	Tax credit percentage		100%	
Historic tax credit due to the Historic renovation			5,470.42	= (F - C) * G * H

In granting recompense to 643 S Lakewood Ave (Block 1841, Lot 022), as well as other applicants in this batch, the Committee gave recompense equal to the difference between the credit amounts received and the Historic Tax Credits which should have been granted by SDAT.

Fiscal Year	Assessment Amount	City Taxes	City Homestead Credit	Historic Tax Credit Granted by SDAT	Historic Tax Credit Re-calculated by the City	Difference / Recompense
2013	275,000	6,237.00	0.00	3,673.03	6,083.91	2,410.88
2012	292,490	6,633.67	0.00	4,069.69	6,083.91	2,014.22
2011	292,490	6,633.67	0.00	4,069.70	6,083.91	2,014.21
2010	292,490	6,633.67	0.00	4,069.70	6,083.91	2,014.21
2009	354,250	8,034.39	0.00	5,470.41	6,083.91	613.50
2008	291,880	6,619.84	0.00	2,831.37	4,669.36	1,837.99
2007	113,050	2,586.58	0.00	0.00	0.00	0.00
2006	86,000	1,984.88	0.00	0.00	0.00	0.00
Total						10,905.01

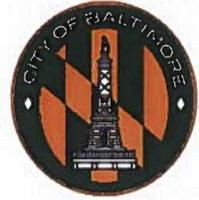
F. Attachments:

- CHAP Tax Credit Recompense Committee “Batch Control Sheets”
- CHAP Final Certification Letters for all properties referenced in the report, including forged/altered document pertaining to 1220 Bank Street
- Instructions for CHAP Tax Credit Recompense
- Application for CHAP Tax Credit Recompense
- Mayor’s Letter dated May 6, 2014
- Frequently Asked Questions (FAQ) for CHAP Tax Credit Recompense
- CHAP Tax Credit Recompense Agreement and Release form

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:		1 - Administrative		
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
4756B-109	No Recompense Requested (Affirmative Statement)	\$ 0	\$ 0	\$ 0
0345-031	No Recompense Requested (Affirmative Statement)	\$ 0	\$ 0	\$ 0
0413-034	Withdrawn Application	\$ 0	\$ 0	\$ 0
0906-047	Withdrawn Application	\$ 0	\$ 0	\$ 0
1020-076	Withdrawn Application	\$ 0	\$ 0	\$ 0
1031-044	Withdrawn Application	\$ 0	\$ 0	\$ 0
6109-056	Never Applied for CHAP	\$ 0	\$ 0	\$ 0
6552-038	Never Applied for CHAP	\$ 0	\$ 0	\$ 0
1445-040	No Final Certification Issued by CHAP	\$ 0	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members

Name:	Signature:	Date:
Hon. John M. Glynn		10/2-14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
Batch # and Name: 2 - No Recompense Requested, No Explanation Given, No Reponse on Chance to Append, & No apparent justification for recompense				
0547A-010	No Recompense Requested, No Explanation Given, No Reponse on Chance to Append, & No apparent justification for recompense	\$ 0	\$ 0	\$ 0
1111-009	No Recompense Requested, No Explanation Given, No Reponse on Chance to Append, & No apparent justification for recompense	\$ 0	\$ 0	\$ 0
1125-067	No Recompense Requested, No Explanation Given, No Reponse on Chance to Append, & No apparent justification for recompense	\$ 0	\$ 0	\$ 0
1606-033	No Recompense Requested, No Explanation Given, No Reponse on Chance to Append, & No apparent justification for recompense	\$ 0	\$ 0	\$ 0
1672-033	No Recompense Requested, No Explanation Given, No Reponse on Chance to Append, & No apparent justification for recompense	\$ 0	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	3 - Requests Continued Receipt of Tax Credit			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
0874-022	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
0907-021	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
1747-069	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
1752-059	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
1783-031	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
1915-050	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
1923-091	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
3848-010	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
6431-038	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0
6448-036	Requests Continued Receipt of Tax Credit	\$ 0	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:		4 - Application of Credit to Tax Bill		
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
1730-019	FY15 Tax Bill Doesn't include credit; Final Certification issued but NOT Post-Improvement Assessment	\$ 0	\$ 0	\$ 0
1764-057	FY15 Tax Bill Doesn't include credit; FY14 was 10th & Final Year	\$ 0	\$ 0	\$ 0
1774-059	Claims FY13 & FY14 tax bills didn't include credits; See "Special Credits" on bill	\$ 0	\$ 0	\$ 0
1846-045	FY13 Tax Bill Didn't include credit; Credit was later applied	\$ 0	\$ 0	\$ 0
3637-025	Seeks to verify number of credit years remaining	\$ 0	\$ 0	\$ 0
3817-045	FY14 Tax Bill Didn't include credit; Credit has now been applied	\$ 0	\$ 0	\$ 0
6301-018	Requests Credit Continue Cites Financial Hardship	\$ 0	\$ 0	\$ 0
8393i-002e	FY15 Tax Bill Doesn't include credit; FY14 was 10th & Final Year	\$ 0	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	05 - Calculation of Credit			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
1424-034	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$ 0	\$ 0	\$ 0
1733A-011	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$1,892	\$ 0	\$ 723
1743-027	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$ 635	\$ 0	\$ 317
0216-003	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$4,112	\$ 0	\$ 617
0522-008E	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$10,063	\$ 0	\$2,714
1014-043	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$3,774	\$ 0	\$ 485
1369-031	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$ 926	\$ 0	\$ 208
1434-074	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$1,210	\$ 0	\$ 605
1793-084	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$1,494	\$ 0	\$ 747
1860-059	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$ 0	\$ 0	\$ 0
1866-066	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$12,686	\$ 0	\$2,610
1883-005	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$3,097	\$ 0	\$1,549
3421-022	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$4,310	\$ 0	\$1,320
3422-030	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$3,500	\$ 0	\$ 569
3426-046	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$7,358	\$ 0	\$1,130
3671-046	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$1,560	\$ 0	\$ 0
3701F-010	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$12,095	\$ 0	\$1,137

0231-018	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$11,242	\$ 0	\$ 778
1746-023	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$4,151	\$ 0	\$1,072
1779-045	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$2,907	\$ 0	\$1,453
1843C-022	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$6,587	\$ 0	\$ 640
3446-052	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$7,232	\$ 0	\$ 143
5390-027	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$5,195	\$ 0	\$ 687
6450-027	Expected calculation of credit to "freeze" pre-improvement tax liability AND SDAT's calculation did so	\$1,004	\$ 0	\$ 58
1707-061	No 100% tax credit; Previous Tax Credit Zeroed out City Tax liability	\$11,168	\$ 0	\$1,558
1861-027	No 100% tax credit; Previous Tax Credit Zeroed out City Tax liability	\$54,674	\$ 0	\$ 0
1741-069	Requests calculation of credit be verified	\$2,820	\$ 0	\$ 469
1756-036	Requests calculation of credit be verified	\$ 691	\$ 0	\$ 0
1818-019	Requests calculation of credit be verified	\$ 318	\$ 0	\$ 0
1854-036	Requests calculation of credit be verified	\$1,099	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members

Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	06 - FCV Certification from SDAT (Pre-Improvement)			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
1871-027	SDAT Letter vs FCV Certification	\$1,344	\$ 0	\$ 0
0252-091	SDAT Letter vs FCV Certification	\$4,516	\$ 0	\$ 261
1709-010	SDAT Letter vs FCV Certification	\$6,360	\$ 0	\$ 746
1858-016	SDAT Letter vs FCV Certification	\$6,735	\$ 0	\$ 681
4963-008	SDAT Letter vs FCV Certification	\$29,968	\$ 0	\$ 858
6450-042	SDAT Letter vs FCV Certification	\$11,869	\$ 0	\$1,258
0402-023	SDAT Worksheet vs FCV Certification	\$2,580	\$ 0	\$1,591
1103-013	SDAT Worksheet vs FCV Certification	\$ 0	\$ 0	\$ 0
1343-035	SDAT Worksheet vs FCV Certification	\$1,042	\$ 0	\$ 787
1758-065	SDAT Worksheet vs FCV Certification	\$12,088	\$ 0	\$ 784
1779-071	SDAT Worksheet vs FCV Certification	\$8,234	\$ 0	\$ 823
1840-045	SDAT Worksheet vs FCV Certification	\$8,920	\$ 0	\$ 712
1867-018	SDAT Worksheet vs FCV Certification	\$4,069	\$ 0	\$ 523
1892-044	SDAT Worksheet vs FCV Certification	\$9,059	\$ 0	\$2,038
3624-044	SDAT Worksheet vs FCV Certification	\$37,358	\$ 0	\$ 0
4911-007	SDAT Worksheet vs FCV Certification	\$26,366	\$ 0	\$5,520
6431-020	SDAT Worksheet vs FCV Certification	\$10,321	\$ 0	\$1,532
8021-005	SDAT Worksheet vs FCV Certification	\$13,960	\$ 0	\$1,656
1789-046	Difference between FCV and Phased-in value	\$13,373	\$ 0	\$ 0
1751-089	States developer's purchase price should be Pre-FCV	\$14,859	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members

Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
0246-032	Assessed Value vs Market Value	\$ 0	\$ 0	\$ 0
0509-011A	Multiple Units in same building with differing FCVs & credit amounts	\$ 0	\$ 0	\$ 0
0509-011B	Multiple Units in same building with differing FCVs & credit amounts	\$8,065	\$ 0	\$ 0
1730-077	No Pre-Improvement assessment performed	\$32,612	\$ 0	\$32,968
1748-040	Assessed Value vs Market Value	\$1,112	\$ 0	\$ 0
3443-038	Assessed Value vs Market Value	\$ 0	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	08 - Miscellaneous			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
0495-030	No Explanation given but, assistant requests extension	\$ 0	\$ 0	\$ 0
0505-074	Requests recompense based upon historic nature of building	\$ 0	\$ 0	\$ 0
1693-056	Requests calculation of credit be verified	\$ 0	\$ 0	\$ 0
3422-006	Filled out form to keep Historic Tax Credit	\$ 0	\$ 0	\$ 0
3971C-059	Tax burden/bill amount	\$ 0	\$ 0	\$ 0
4079-002	References CHAP Final Certification and/or Provides documentation requested	\$ 0	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	09 - SDAT Document			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
0854-063	Received Credit in Error (SDAT Document)	\$14,288	\$ 0	\$ 0
0854-064	Received Credit in Error (SDAT Document)	\$6,669	\$ 0	\$ 0
0933-001B	Received Credit in Error (SDAT Document)	\$20,540	\$ 0	\$ 0
0933-001C	Received Credit in Error (SDAT Document)	\$33,100	\$ 0	\$ 0
0933-002c	Received Credit in Error (SDAT Document)	\$23,864	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	10 - 1220 Bank Street			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
1424-035	Received Credit in Error (Forged / Altered CHAP Letter)	\$22,391	\$ 0	\$ 0
1424-036	Received Credit in Error (Forged / Altered CHAP Letter)	\$24,127	\$ 0	\$ 0
1424-037	Received Credit in Error (Forged / Altered CHAP Letter)	\$26,598	\$ 0	\$ 0
1424-041	Received Credit in Error (Forged / Altered CHAP Letter)	\$25,892	\$ 0	\$ 0
1424-042	Received Credit in Error (Forged / Altered CHAP Letter)	\$35,431	\$ 0	\$ 0
1424-043	Received Credit in Error (Forged / Altered CHAP Letter)	\$32,398	\$ 0	\$ 0
1424-044	Received Credit in Error (Forged / Altered CHAP Letter)	\$26,269	\$ 0	\$ 0
1424-044	Received Credit in Error (Forged / Altered CHAP Letter)	\$3,582	\$ 0	\$ 0
1424-046	Received Credit in Error (Forged / Altered CHAP Letter)	\$33,234	\$ 0	\$ 0
1424-047	Received Credit in Error (Forged / Altered CHAP Letter)	\$22,678	\$ 0	\$ 0
1424-048	Received Credit in Error (Forged / Altered CHAP Letter)	\$39,821	\$ 0	\$ 0
1424-049	Received Credit in Error (Forged / Altered CHAP Letter)	\$34,080	\$ 0	\$ 0
1424-050	Received Credit in Error (Forged / Altered CHAP Letter)	\$17,428	\$ 0	\$ 0
1424-053	Received Credit in Error (Forged / Altered CHAP Letter)	\$36,491	\$ 0	\$ 0
1424-055	Received Credit in Error (Forged / Altered CHAP Letter)	\$31,021	\$ 0	\$ 0
1424-056	Received Credit in Error (Forged / Altered CHAP Letter)	\$43,268	\$ 0	\$ 0
1424-057	Received Credit in Error (Forged / Altered CHAP Letter)	\$39,686	\$ 0	\$ 0
1424-058	Received Credit in Error (Forged / Altered CHAP Letter)	\$39,496	\$ 0	\$ 0
1424-059	Received Credit in Error (Forged / Altered CHAP Letter)	\$35,647	\$ 0	\$ 0

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

CHAP Tax Credit Recompense

Batch Control Sheet

City of
BALTIMORE
Maryland



Batch # and Name:	11 - SDAT lower than City			
Block-Lot	Brief Description	Recompense Requested by Applicant	Department of Finance Recommendation	CHAP Tax Credit Recompense Committee Decision
0363-006	Credit(s) granted by SDAT were too low	\$ 697	\$ 0	\$ 697
1786-032	Credit(s) granted by SDAT were too low	\$2,167	\$ 0	\$2,167
1829-041	Credit(s) granted by SDAT were too low	\$ 81	\$ 0	\$ 81
1835-014	Credit(s) granted by SDAT were too low	\$7,040	\$ 0	\$7,040
1841-022	Credit(s) granted by SDAT were too low	\$10,905	\$ 0	\$10,905

CHAP Tax Credit Recompense Committee Members		
Name:	Signature:	Date:
Hon. John M. Glynn		10/20/14
Robert McCarty		10/20/14
George Nilson		10/20/14

MARTIN O'MALLEY
Mayor



OTIS ROLLEY III
Director

April 5, 2006

Keith J. Minton
1640 E. Lombard Street
Baltimore, Md. 21231

Re: 1636 E. Lombard Street / Washington Hill HD
Baltimore City Property Tax Credit Certification
for historic restorations and rehabilitations

Dear Mr. Minton,

Thank you for submitting the documentation needed for the certification of your rehabilitation work, performed at your property at 1636 E. Lombard Street. Your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% credit for ten years towards any city property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,

Brigitte V. Fessenden, City Planner II
Baltimore City Department of Planning
Historical and Architectural Preservation Division

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation, 11th floor, 6 Saint Paul Street, Baltimore, Md. 21202-1608

Ms. Hattie Scott, Acting Supervisor, Baltimore City
Dept. of Finance - Collection Division, 200 N. Holliday St.,
Baltimore, Md. 21202

Mr. Douglas Brown, Baltimore City Dept. of Finance, City Hall, 100
N. Holliday St., Baltimore, Md. 21202

1636 E. Lombard Street

03/01/1369/031

Property Reference Number
(Ward/Section/Block/Lot)

Historic Project Certification / Final CHAP Review

FOR CHAP USE ONLY

- 1. Property has historic district/landmark designation: Yes
- 2. Improvements meet CHAP guidelines: Yes
- 3. Rehabilitation costs, including:
 - Architect/Designer fees, exterior and interior
 - restoration costs (labor and materials),
 - structural, mechanical and electrical systems,
 - kitchens, bathrooms, own labor
 - TOTAL \$ 210,648.
- 4. Total rehabilitation/restoration costs equal or exceed 25% of pre-hab FCV: Yes

Preliminary CHAP certification: B. Fesenden 4/25/03
 CHAP agent Date

Final CHAP certification: B. Fesenden 4/5/06
 CHAP agent Date

For SDAT USE ONLY

- 1. Pre-rehabilitation full cash value: _____
- 2. Post-rehabilitation full cash value: _____
- 3. Assessment subject to 100% credit: _____

Approved: _____
 Assessment Officer Date

FOR COLLECTIONS USE ONLY

- 1. Assessment subject to 100% credit: _____
- 2. Tax rate: _____
- 3. Credit amount: _____

Approved: _____
 Collection Officer Date

SHEILA DIXON
Mayor



THOMAS J. STOSUR
Director

August 26, 2009

Ms. Janine Hole
5115 Brook Green Road
Baltimore, Md. 21229

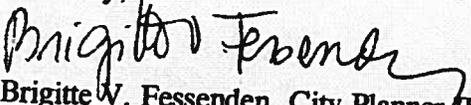
Re: 5115 Brook Green Road / Ten Hills HD
Baltimore City Property Tax Credit Certification
for historic restorations and rehabilitations

Dear Ms. Hole,

Thank you for submitting the documentation needed for the certification of your rehabilitation work, performed at your property at 5115 Brook Green Road. I have determined that your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% historic property tax credit for ten years towards any city property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,


Brigitte W. Fessenden, City Planner III
Baltimore City Department of Planning
Historical and Architectural Preservation Division

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation,
11th floor, 6 Saint Paul Street, Baltimore, Md. 21202-1608 (contact first for questions regarding
assessment issues and tax credit value)

Ms. Helena Napper, Administrator, Dept. of Finance - Revenue Accounting, Room 3, 200 N.
Holliday St., Baltimore, Md. 21202 (contact for questions regarding property tax bill and credit
implementation)

5115 Brookgreen Rd

005

28/5/8021/4

Property Reference Number
(Ward/Section/Block/Lot)

Historic Project Certification / Final CHAP Review

FOR CHAP USE ONLY

- 1. Property has historic district/landmark designation: Yes
- 2. Improvements meet CHAP guidelines
- 3. Rehabilitation costs, including:
 - Architect/Designer fees, exterior and interior
 - restoration costs (labor and materials);
 - structural, mechanical and electrical systems,
 - kitchens, bathrooms, own labor
 - TOTAL

\$ 75,273

- 4. Total rehabilitation/restoration costs equal or exceed 25% of pre-hab FCV Yes

Preliminary CHAP certification: Brigitte J. Fenander 8/29/07
CHAP agent Date

Final CHAP certification: Brigitte J. Fenander 8/26/09
CHAP agent Date

For SDAT USE ONLY

- 1. Pre-rehabilitation full cash value: _____
- 2. Post-rehabilitation full cash value: _____
- 3. Assessment subject to 100% credit: _____

Approved: _____
Assessment Officer Date

FOR COLLECTIONS USE ONLY

- 1. Assessment subject to 100% credit: _____
- 2. Tax rate: _____
- 3. Credit amount: _____

Approved: _____
Collection Officer Date

STEPHANIE RAWLINGS-BLAKE
Mayor



THOMAS J. STOSUR
Director

September 27, 2012

Mr. David Carey
1609 Eastern Avenue
Baltimore, MD 21231

Re: 39 N. Curley Street / Patterson Park / Highlandtown HD
Baltimore City Property Tax Credit Certification for Historic Restorations and Rehabilitations

Dear Mr. Carey,

Thank you for submitting the documentation needed for the certification of the rehabilitation work, performed at your property at 39 N. Curley Street. I have determined that your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% historic property tax credit for ten years towards any city property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,

A handwritten signature in black ink, appearing to read "Stacy P. Montgomery". The signature is written in a cursive, flowing style.

Stacy P. Montgomery
City Planner II
Program Administrator

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation, 11th floor, 6 Saint Paul Street, Baltimore, MD 21202-1608 (contact first for questions regarding assessment issues and tax credit value)

✓ Ms. Kristin Barcak, Program Analyst, Dept. of Finance – 454 City Hall, Baltimore, MD 21202

Ms. Rebecca Roberts, Accounting Manager, Dept. of Finance – Bureau of Accounting and Finance, 401 E. Fayette Street, Suite 500, Baltimore, MD 21202 (contact for questions regarding property tax bill and credit implementation)

KEEP A COPY OF THIS LETTER FOR YOUR RECORDS

COMMISSION FOR HISTORICAL & ARCHITECTURAL PRESERVATION

Charles L. Benton, Jr. Building 417 East Fayette Street Eighth Floor Baltimore,
MD 21202-3416

Plan Preserve Prosper

39 N. Curley St

06/17/1730/077
Property Reference Number
(Ward/Section/Block/Lot)

Historic Project Certification / Final CHAP Review

FOR CHAP USE ONLY

1. Property has historic district/landmark Designation yes

2. Improvements meet CHAP guidelines yes

3. Rehabilitation costs, including:
Architect/Designer fees, exterior and interior restoration costs (labor and materials), structural, mechanical and electrical systems, kitchens, bathrooms, own labor
TOTAL \$ 115,000

4. Total rehabilitation/restoration costs equal or exceed 25% of pre-hab FCV yes

Preliminary CHAP project plan approval:

Stacy P. Mont 5/10/12
CHAP agent Date

Final CHAP project certification:

Stacy P. Mont 9/27/12
CHAP agent Date

For SDAT USE ONLY

- 1. Pre-rehabilitation full cash value: _____
- 2. Post-rehabilitation full cash value: _____
- 3. Assessment subject to 100% credit: _____

Approved: _____

Assessment Officer

Date

FOR COLLECTIONS USE ONLY

- 1. Assessment subject to 100% credit: _____
- 2. Tax rate: _____
- 3. Credit amount: _____

Approved: _____

Collection Officer

Date

MARTIN O'MALLEY
Mayor



OTIS ROLLEY III
Director

May 11, 2005

Ridgely Commons, LLC
Mr. Mark Shapiro, Principal
1414 Key Highway
Baltimore, Md. 21230

*
Re: 657-A, -B, -C, and -D Washington Blvd. / Ridgely's Delight HD
Baltimore City Property Tax Credit Certification
for historic restorations and rehabilitations

Dear Mr. Shapiro,

Thank you for submitting the documentation needed for the certification of your rehabilitation work, performed at your property at 657 Washington Boulevard. Your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% credit for ten years towards any city property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,

Brigitte V. Fessenden, City Planner II
Baltimore City Department of Planning / CHAP

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation, 11th floor, 6 Saint Paul Street, Baltimore, Md. 21202-1608

Ms. Hattie Scott, Acting Supervisor, Baltimore City
Dept. of Finance - Collection Division, 200 N. Holliday St.,
Baltimore, Md. 21202

✓ Mr. Douglas Brown, Baltimore City Dept. of Finance, City Hall, 100
N. Holliday St., Baltimore, Md. 21202

657 Washington Blvd.

- divided up into 6 condos.

4 are eligible for historic tax credits

22-05-0854-040

Property Reference Number
(Ward/Section/Block/Lot)

Historic Project Certification / Final CHAP Review

COMMISSION FOR HISTORICAL AND
ARCHITECTURAL PRESERVATION
Charles L. Boyer, Jr. Building
417 E. Fayette Street
Baltimore, Maryland 21202

FOR CHAP USE ONLY

- 1. Property has historic district/landmark designation: Yes
- 2. Improvements meet CHAP guidelines: Yes
- 3. Rehabilitation costs, including:
Architect/Designer fees, exterior and interior
restoration costs (labor and materials),
structural, mechanical and electrical systems,
kitchens, bathrooms, own labor
TOTAL \$ 238,644.
- 4. Total rehabilitation/restoration costs
equal or exceed 25% of pre-hab FCV: Yes

Preliminary CHAP certification: B. Fesenden 4/21/2004
CHAP agent Date

Final CHAP certification: B. Fesenden 5/11/2005
CHAP agent Date

For SDAT USE ONLY

- 1. Pre-rehabilitation full cash value: _____
- 2. Post-rehabilitation full cash value: _____
- 3. Assessment subject to 100% credit: _____

Approved: _____
Assessment Officer Date

FOR COLLECTIONS USE ONLY

- 1. Assessment subject to 100% credit: _____
- 2. Tax rate: _____
- 3. Credit amount: _____

Approved: _____
Collection Officer Date

Stacy

Njounkwe, Martin

From: Njounkwe, Martin
Sent: Monday, January 07, 2013 3:56 PM
To: Montgomery, Stacy
Cc: Collado, Johanna
Subject: 0657 Washington Blvd (0854-063/064)
Attachments: 0854-059,060,061,062-FY5.pdf

Hi Stacy,

I was looking at the certification for the above property (0657 Washington Blvd (0854-063/064)) and it has 4 condos listed on the certifications 2nd page but when you look in the system for the above address it shows 6 units in total listed with the same address . The certificate also has a note saying that only 4 condos are eligible for the tax credit.

ie please can you confirm that these should be receiving credit

0657	WASHINGTON	BLVD A	0854 059
0657	WASHINGTON	BLVD B	0854 060
0657	WASHINGTON	BLVD C	0854 061
0657	WASHINGTON	BLVD D	0854 062

And that these ones should not be receiving credit (the below 2 properties are currently receiving credit)

0657	WASHINGTON	BLVD E	0854 063
0657	WASHINGTON	BLVD F	0854 064

Thanks

Martin Njounkwe

CITY OF BALTIMORE

MARTIN O'MALLEY, Mayor



COMMISSION FOR HISTORICAL AND
ARCHITECTURAL PRESERVATION
Charles L. Benton, Jr. Building
Suite 1037, 417 E. Fayette Street
Baltimore, Maryland 21202

File: 1007-1010 S-Charles St.

April 17, 2001

Mr. Patrick Turner
Henrietta Corporation
911 S. Charles Street
Baltimore, Maryland 21201

RE: 1000-1010 South Charles Street
(Federal Hill)

Dear Mr. Turner:

The Commission for Historical and Architectural Preservation (CHAP) appreciated your April 10, 2001 presentation of current information regarding rehabilitation of 1000-1010 South Charles Street in Federal Hill. Specifically, we were glad to learn of your active involvement in the disassembly and preservation of the historic Southway Bowling Alley interior that is to be reconstructed in a new location in the community.

Your report, and the attached letter from Gilda Johnson, Secretary of The Historic Southway Duckpin Preserve, Inc., assured our Commissioners that you (and the previous owner) have invested both your time and dollars in sustaining this South Baltimore landmark. Additionally, your rehabilitation of 1000-1010 South Charles Street is respectful of the historic fabric of 1000-1010 South Charles Street in the earlier era of the Wessel Department Store.

It appears that Federal Hill can benefit from the creation of loft apartments and reconstruction of the bowling alley in a new location. For the reasons above, the CHAP Commissioners unanimously approved a motion that Henrietta Corporation/Federal Hill Loft LLC continue to receive the Baltimore City Rehabilitation Tax Credit for 1000-1010 S. Charles Street.

By copy of this letter, we will notify the State Department of Assessment and Taxation of CHAP's action. We welcome and encourage your ongoing investment in the Federal Hill neighborhood and its historic landmarks. Please feel free to contact us regarding your current and future endeavors.

Sincerely,

Ms. Kathleen G. Kotarba
Executive Director

cc. Mr. Neil Ruther
Ms. Gilda Johnson
Ms. Susan Tobin
Mr. Kirby Fowler
Mr. Owen Charles
Ms. Brigitte Fessenden
Mr. CHAP Commissioners & Staff



The Historic Southway Duckpin Preserve, Inc.
4 E. Gittings Street
Baltimore, Maryland 21230
Tel No: 1-410-752-6671
Fax No: 1-410-752-1048

April 10, 2001

CHAP
Attn: M's Kathleen Kotarba
Fax No: 1-410-396-5662

Subject: Former Southway Bowling Center Building located on the corner of
South Charles and Hamburg Streets in Federal Hill

Dear M's Kotarba:

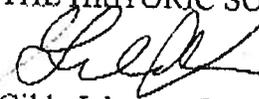
Referencing the above topic and our conversation this afternoon, The Historic Southway Duckpin Preserve, Inc.(HSDP) extends its full support to Mr. Pat Turner and wishes CHAP to allow him the privilege of maintaining the historic tax credits on this building.

Mr. Turner's generosity and diligence in carefully dismantling the Southway for removal to its current and future location at the Coke Cola Building on E. Fort Avenue has been remarkable. Mr. Turner's personal affection for South Baltimore as well as for the Southway was soon realized by HSDP.

Without Mr. Turner our efforts would have failed. We owe him our thanks and gratitude in saving this South Baltimore treasure that was and will be again the Southway Bowling Center.

Sincerely,

THE HISTORIC SOUTHWAY DUCKPIN PRESERVE, INC.


Gilda Johnson, Secretary

Cc: M's Susan Tobin, President

CITY OF BALTIMORE

KURT L. SCHMOKE, Mayor



COMMISSION FOR HISTORICAL AND
ARCHITECTURAL PRESERVATION

Charles L. Benton, Jr. Building
Suite 1037, 417 E. Fayette Street
Baltimore, Maryland 21202

July 22, 1997

Mr. Robert G. Pollokoff
The Fedder Company
514 North Crain Highway
Baltimore, Md. 21261

Re: 1010-1012 South Charles Street
Property Tax Credit Certification
for Historic Restorations and Rehabilitations

Dear Mr. Pollokoff:

Thank you for forwarding the documentation needed for the certification of your rehabilitation work, performed at your property at 1010-1012 South Charles Street. Your project meets CHAP guidelines and the 25% investment minimum criteria, and is subject to a 100% credit for 10 (ten) years towards any property tax increase due to the improvements you made.

This completes your final portion of your tax credit application. Congratulations on a wonderful project!

Sincerely,

Brigitte V. Fessenden
City Planner,
Historical and Architectural Preservation

cc: Brooke Mamo, Baltimore City Dept. of Finance
Owen Charles, State Dept. of Assessments and Taxation

BALTIMORE

OFFICE OF THE CITY CLERK

State of Maryland
**DEPARTMENT OF
ASSESSMENTS AND TAXATION**

Baltimore City Office



PARRIS N. GLENDENING
Governor

RONALD W. WINEHOLT
Director

OWEN C. CHARLES
Supervisor of Assessments

April 23, 2001

Kathleen Kotarba
Executive Director
Commission for Historical and Architectural Preservation
Charles L. Benton, Jr. Building
Suite 1037
417 E. Fayette Street
Baltimore, Maryland 21202

Re: 1000-1010 S. Charles St.
23-03-0933-001

Dear Ms. Kotarba:

This letter is to acknowledge the communication from CHAP, both written and oral, regarding the continuation of the Historic Rehab Tax Credit on the above captioned property.

The tax credit will be applied to the annual tax bill for the account until it expires in the 2007/08 tax year. Please notify me if any future changes occur.

Sincerely,

A handwritten signature in black ink that reads "Owen C. Charles".

Owen C. Charles
Supervisor of Assessments for
Baltimore City

OCC/bah

MARTIN O'MALLEY
Mayor



OTIS ROLLEY III
Director

February 2, 2006

Mr. Brent M. Reynolds
Canal Street Malt House, LLC.
1820 Lancaster Street Suite # 120
Baltimore, Md. 21231

Re: 1220 Bank Street / South Central Avenue HD
Units # 101, 102, 103, 104, 105, 301, 302, 303, 304,
401, 402, 403, 404
Baltimore City Property Tax Credit Certification
for historic restorations and rehabilitations

Dear Mr. Reynolds,

Thank you for submitting the documentation needed for the certification of your rehabilitation work performed at your property at 1220 Bank Street. Your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% credit for ten years towards any city property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,

Brigitte V. Fessenden
Brigitte V. Fessenden, City Planner II
Baltimore City Department of Planning
Historical and Architectural Preservation Division

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation, 11th floor, 6 Saint Paul Street, Baltimore, Md. 21202-1608

Ms. Hattie Scott, Acting Supervisor, Baltimore City
Dept. of Finance - Collection Division, 200 N. Holliday St.,
Baltimore, Md. 21202

✓ Mr. Douglas Brown, Baltimore City Dept. of Finance, City Hall, 100
N. Holliday St., Baltimore, Md. 21202

new 1220 Bank Street
Units 101, 102, 103, 104, 105
301, 302, 303, 304
401, 402, 403, 404

022-034
~~001-059~~

7/6/1424/22
Property Reference Number
(Ward/Section/Block/Lot)

Historic Project Certification / Final CHAP Review

FOR CHAP USE ONLY

1. Property has historic district/landmark designation: Yes
2. Improvements meet CHAP guidelines Yes
3. Rehabilitation costs, including:
Architect/Designer fees, exterior and interior
restoration costs (labor and materials),
structural, mechanical and electrical systems,
kitchens, bathrooms, own labor
TOTAL \$ 2,810,223
4. Total rehabilitation/restoration costs
equal or exceed 25% of pre-hab FCV Yes

Preliminary CHAP certification: B. Ferenden 3/26/04
CHAP agent Date

Final CHAP certification: B. Ferenden 2/02/06
CHAP agent Date

For SDAT USE ONLY

1. Pre-habilitation full cash value: _____
2. Post-rehabilitation full cash value: _____
3. Assessment subject to 100% credit: _____

Approved: _____
Assessment Officer Date

FOR COLLECTIONS USE ONLY

1. Assessment subject to 100% credit: _____
2. Tax rate: _____
3. Credit amount: _____

Approved: _____
Collection Officer Date

MARTIN O'MALLEY
Mayor



OTIS ROLLEY III
Director

February 2, 2006

Mr. Brent M. Reynolds
Canal Street Malt House, LLC.
1820 Lancaster Street Suite # 120
Baltimore, Md. 21231

Cope

Re: 1220 Bank Street / South Central Avenue HD

Baltimore City Property Tax Credit Certification
for historic restorations and rehabilitations

Dear Mr. Reynolds,

Thank you for submitting the documentation needed for the certification of your rehabilitation work performed at your property at 1220 Bank Street. Your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% credit for ten years towards any city property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,

Brigitte V. Fessenden

Brigitte V. Fessenden, City Planner II
Baltimore City Department of Planning
Historical and Architectural Preservation Division

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation, 11th floor, 6 Saint Paul Street, Baltimore, Md. 21202-1608

Ms. Hattie Scott, Acting Supervisor, Baltimore City
Dept. of Finance - Collection Division, 200 N. Holliday St.,
Baltimore, Md. 21202

Mr. Douglas Brown, Baltimore City Dept. of Finance, City Hall, 100
N. Holliday St., Baltimore, Md. 21202

SHEILA DIXON
Mayor



DOUGLAS B. McCOACH, III
Director

June 8, 2007

Mr. Maurice Rozencwaig
1 Stanson Ct.
Owings Mills, Md. 21117

Re: 643 S. Lakewood Avenue / Canton HD
Baltimore City Property Tax Credit Certification
for historic restorations and rehabilitations

Dear Mr. Rozencwaig,

Thank you for submitting the documentation needed for the certification of your rehabilitation work, performed at your property at 643 S. Lakewood Avenue. Your project meets Baltimore City CHAP design guidelines, and the 25% minimum investment criteria, based on the pre-restoration, full cash value of your property, and is therefore subject to a 100% credit for ten years towards any City property tax increase due to the improvements you made.

This completes the second and final part of your tax credit application. Congratulations on a wonderful project!

Sincerely,

Brigitte V. Fessenden, City Planner III
Baltimore City Department of Planning
Historical and Architectural Preservation Division

cc:

Mr. Owen Charles, Supervisor, State of Maryland Department of Assessments and Taxation, 11th floor, 6 Saint Paul Street, Baltimore, Md. 21202-1608

Ms. Hattie Scott, Acting Supervisor, Baltimore City
Dept. of Finance - Collection Division, 200 N. Holliday St.,
Baltimore, Md. 21202

Mr. Pedro Aponte, Baltimore City Dept. of Finance, City Hall, 100
N. Holliday St., Baltimore, Md. 21202

643 S. Lakewood Ave

01/13/1841/022

Property Reference Number
(Ward/Section/Block/Lot)

Historic Project Certification / Final CHAP Review

FOR CHAP USE ONLY

- 1. Property has historic district/landmark designation: Yes
- 2. Improvements meet CHAP guidelines: Yes
- 3. Rehabilitation costs, including:
 Architect/Designer fees, exterior and interior
 restoration costs (labor and materials);
 structural, mechanical and electrical systems,
 kitchens, bathrooms, own labor
 TOTAL \$ 125,000
- 4. Total rehabilitation/restoration costs
 equal or exceed 25% of pre-hab FCV: Yes

Preliminary CHAP certification: B. Fesenden 9/15/06
 CHAP agent Date

Final CHAP certification: B. Fesenden 6/8/07
 CHAP agent Date

For SDAT USE ONLY

- 1. Pre-rehabilitation full cash value: _____
- 2. Post-rehabilitation full cash value: _____
- 3. Assessment subject to 100% credit: _____

Approved: _____
Assessment Officer Date

FOR COLLECTIONS USE ONLY

- 1. Assessment subject to 100% credit: _____
- 2. Tax rate: _____
- 3. Credit amount: _____

Approved: _____
Collection Officer Date



Instructions for CHAP Tax Credit Recompense
DEADLINE: July 15, 2014

1. Please completely fill out this application. Failure to do so will result in **delayed** processing **OR denial** of the recompense request. The City will attempt to obtain missing documentation if it is available.
2. Be sure to sign and date the application. Once again, failure to do so will result in **delayed** processing **OR denial** of the recompense request. Application must be received on or before July 15, 2014.
3. Attach a copy of your **July 2013 property tax bill** to the application. If you do not have it, you can find a copy of your tax bill on the City's website by typing your property's street address at:
<http://cityservices.baltimorecity.gov/realproperty/>.
4. Attach a copy of your **CHAP Tax Credit acceptance notice** from the State of Maryland Department of Assessments and Taxation. If you do not have this form, then the City of Baltimore will attempt to obtain it from the State of Maryland, but this will delay processing of your application. If you have **other correspondence that supports your request**, please attach copies of those as well. No documentation will be returned, so be sure to **send copies. DO NOT SEND ANY ORIGINALS.**
5. Please send completed application along with documentation by mail or e-mail.

Mail to:	E-mail to:
CHAP Tax Credit Recompense Billing Integrity Unit- Department of Finance 100 N Holliday Street Baltimore, MD 21202	Taxcredits@Baltimorecity.gov E-mailed documents must be in PDF format. For security purposes, no other formats will be accepted

You will be notified once your recompense request has been processed and a decision reached. If recompense is approved, you will receive a recompense request agreement form which must be signed and returned to the City in order to receive your compensation.

Application for CHAP Tax Credit Recompense

1. Block _____ Lot _____
(If you do not have this information, it can be found on your property tax bill or on the City's website by typing your property's street address at: <http://cityservices.baltimorecity.gov/realproperty/>)

2. Property Street Address: _____
(Number) (Street) (Unit) (Zip Code)

3. First Property Owner's Information: _____
Last Name, First Name

@ _____
Email address Daytime Phone Number

Second Property Owner's Information: _____
Last Name, First Name

@ _____
Email address Daytime Phone Number

4. Did you attach your July 2013 Property Tax Bill? Yes No

5. Did you attach the State Department of Assessments and Taxation notices? Yes No

6. Please **FULLY describe** your recompense request here. Your request must **make a case for compensation** AND you must also **document your request with evidence**. In describing your request, be certain to reference the appropriate supporting documentation. If more space is required, please attach additional pages. Finally, be certain to **attach copies** of your documentation, **DO NOT SEND ANY ORIGINALS**.

I hereby submit this request for compensation for CHAP Tax Credit. I further certify under penalty of perjury that all statements are true and accurate.

First Property Owner's signature Date

Second Property Owner's signature Date



STEPHANIE RAWLINGS-BLAKE

MAYOR

*100 Holliday Street, Room 250
Baltimore, Maryland 21202*

May 6, 2014

Dear Taxpayer:

A major focus of my administration is ensuring that taxpayers are treated fairly and equitably. Since taking office, we have reformed substantial portions of the city's tax system that had been neglected for many years. Some of my initiatives include efforts to stop Homestead Tax Credit fraud; automating an inefficient, decades old process for tax credit processing; and auditing Baltimore City's special tax credits to ensure they are being processed correctly. At the same time, I also introduced the Targeted Homeowners Tax Credit, reducing the average homeowner's tax bill by \$240.

Last year, the City of Baltimore took over calculations of the Commission on Historical and Architectural Preservation (CHAP) Tax Credit from the State of Maryland. Audits conducted by my administration revealed inconsistencies in the process being performed by the State of Maryland Department of Assessments and Taxation. These inconsistencies may have resulted in some taxpayers being given an excessive credit or given a credit that was too low.

While it is imperative that each citizen carry their share of the tax burden, none should have to carry more than their share. To remedy any inconsistencies in processing of the CHAP Tax Credit, and to ensure that taxpayers are treated in a fair and equitable manner, I have implemented a recompense process for CHAP Tax Credit recipients to apply for remediation in situations that might have resulted in unfair treatment.

I urge you to review your tax credit on your July 2013 tax bill, as well as any correspondence you may have received related to the calculation of that credit. If you feel that your 2014 CHAP Tax Credit does not reflect the amount you were provided in writing when the credit was granted, I urge you to apply for this review before the **July 15, 2014** deadline.

Please attach a copy of all related documents to your application to ensure that there are no delays in processing your application. If you are unable to obtain the necessary documents, the City will attempt to locate those documents for you, but this will delay the processing of your application.

While it would have been easy to ignore these inconsistencies and kick the can down the road for future administrations, fixing the problem now is the right thing to do. By taking action now, the City of Baltimore will continue working to ensure that all taxpayers are treated fairly and equitably.

Sincerely,



Stephanie Rawlings-Blake

Mayor

City of Baltimore



Frequently Asked Questions (FAQ) for CHAP Tax Credit Recompense

1. WHY did I receive this mailing?

- a. In an effort to ensure taxpayers are treated fairly and equitably, the Mayor and the City Council have approved the creation of a recompense program dealing with the CHAP Tax Credit. You have been identified as either a previous recipient of the tax credit OR one who may have a legitimate reason for benefitting from this recompense program.

2. WHAT is the CHAP Tax Credit Recompense?

- a. The program seeks to remedy any inconsistencies in processing of the CHAP Tax Credit, and to ensure that taxpayers are treated in a fair and equitable manner. Inconsistencies in the processing of this tax credit may have resulted in some taxpayers being given an excessive credit OR given a credit that was too low. Adjustments have been made to subsequent tax bills to address the former situation and this program is meant to address the latter.

3. HOW do I know if this program applies to my situation?

- a. Please review your July 2013 tax bill to see if the CHAP Tax Credit has been applied to it. Compare the amount applied on the bill to any correspondence you may have related to the initial receipt or calculation of that credit. If the amount of the credit applied to your tax bill does NOT reflect the amount provided to you, in writing, when the credit was granted, then please apply for this review before the July 15, 2014 deadline.

Please review any correspondence you may have related to the receipt or calculation of the CHAP Tax Credit. Does this documentation support the tax credit's application to your July 2013 tax bill? If so AND you did NOT have it applied to your tax bill then, please apply for this review before the July 15, 2014 deadline.

4. HOW do I apply for the recompense program?

- a. Within the mailing you received, there are two (2) double-sided documents. The first of these is a letter from the Mayor and the second is an application form for the program with instructions on the reverse side.

Please completely fill out the application including signing and dating it. In filling out the application, FULLY describe your recompense request. If more space is required than the space provided in the application, please attach additional pages. Your request must make a case for compensation AND you must also document your request with evidence. Be certain to reference the appropriate supporting documentation AND include it as an attachment to your application.

Attach to the application a copy of 1) your July 2013 property tax bill; 2) CHAP Tax Credit acceptance notice from the State of Maryland Department of Assessments and Taxation; and 3) any other correspondence that supports your request OR which you reference in your request. No documentation will be returned so be sure to send copies. DO NOT SEND ANY ORIGINALS. Conversely, a failure to submit this documentation will result in delayed processing OR denial of the recompense request.

5. WHERE do I send my application?

- a. Please send the completed application along with documentation by mail or e-mail

Mail to:	E-mail to:
CHAP Tax Credit Recompense Billing Integrity Unit- Department of Finance 100 N Holliday Street Baltimore, MD 21202	Taxcredits@Baltimorecity.gov E-mailed documents must be in PDF format. For security purposes, no other formats will be accepted

6. WHEN do I need to apply?

- a. Applications for the CHAP Tax Credit Recompense Program must be received on or before July 15, 2014.

7. HOW will I know if my application is approved?

- a. You will be notified once your recompense request has been processed and a decision reached. At the same time, you will receive a recompense request agreement form which must be signed and returned to the City in order to receive your compensation.

8. IF I have additional questions regarding my situation OR the program as a whole?

- a. Please e-mail your detailed questions to: Taxcredits@Baltimorecity.gov. A lack of specificity regarding the property in question OR details regarding the situation will make it difficult to provide answers to your question. At a minimum, please include the property's address, block and lot numbers.

If you do NOT have an e-mail account, please provide your property and contact information to the Customer Service Representative along with your question(s). Providing this information upfront will permit your questions or issues to be researched before your receipt of a call from the Billing Integrity Unit.

CHAP TAX CREDIT RECOMPENSE AGREEMENT AND RELEASE

THIS AGREEMENT AND RELEASE (the “Agreement” or “Settlement Agreement”) is made on the ____ day of _____, 2014, between _____ (the “Property Owners”), owners of _____ (the “Property”) and The Mayor and City Council of Baltimore (the “City”).

The City has reviewed and granted the Property Owners application for the Commission for Historical and Architectural Preservation (“CHAP”) Tax Credit Recompense payment (the “Payment”) for the Property. The documents and/or statements submitted with the application show that the Property Owners relied on information about the amount of real property tax for the Property and/or the amount of the CHAP tax credit as provided by the Maryland State Department of Assessments and Taxation (“SDAT”). The City wishes to provide recompense for the Property Owner’s reliance on this information.

It is understood and agreed by the Property Owners that this Agreement and the releases contained herein shall not be construed as an admission of liability on the part of the City, any such liability being expressly denied.

In consideration of the Payment and for other good and valuable consideration, the receipt and sufficiency of which is hereby acknowledged, the Property Owners on behalf of themselves and their heirs, assigns, agents, representatives, attorneys and successors in interest hereby unconditionally release and forever discharge and covenant not to sue the City, its officials, agents, employees, agencies, departments, directors, officers, members, representatives, assigns and attorneys, from any and all claims that the Property Owners may now or hereafter have or claim to have, whether known or unknown, foreseen or unforeseen, including all damages of any kind, arising

out of, or in any way related to the amount of the real property tax for the Property or the CHAP Tax Credit amount as such information was communicated to the Property Owners by SDAT.

The Property Owners represent and warrant that no other person or entity has any interest in any claims, demands, allegations or causes of action referred to herein and that they have the sole right and exclusive authority to execute this Agreement, to receive the sum specified in it and to release all claims on their behalf, and that they have not sold, assigned, transferred, conveyed or otherwise disposed of any claim, demand, obligation or causes of action referred to in this Settlement Agreement.

In consideration of the Property Owners entering into this Agreement and the releases contained herein, the City shall make the sum total payment to the Property Owners of _____ as full and final payment. This Property Owners acknowledge that this payment represents the total of all damages or claims that the Property Owners may now or hereafter have or claim to have, arising out of, or in any way related to the amount of the real property tax for the Property or the CHAP Tax Credit amount as such information was communicated to the Property Owners by SDAT.

The Property Owners and the City agree that if any part of this Agreement is held to be invalid, void, or illegal by any court of competent jurisdiction, the same shall be deemed severable from the remainder of this Agreement and shall in no way affect, impair or invalidate any other covenant, condition or other provision contained herein. The Property Owners and the City agree that the terms, covenants, and conditions set forth in this Agreement shall survive the closing of the Agreement.

WAIVER OF JURY TRIAL: TO THE EXTENT AN ACTION IS FILED IN ANY COURT FOR A BREACH OF ANY COVENANT, TERM OR CONDITION OF THIS

**AGREEMENT, THE PROPERTY OWNERS AND THE CITY HEREBY VOLUNTARILY
WAIVE ANY AND ALL RIGHTS TO A TRIAL BY JURY.**

IN WITNESS WHEREOF, the Settling Parties have executed this Agreement as of the date
first written above:

WITNESS

_____(SEAL)
Property Owner

WITNESS

_____(SEAL)
Property Owner

Mayor and City Council of Baltimore

WITNESS

By:_____(SEAL)
George A. Nilson, City Solicitor

Approved as to Form and Legal Sufficiency

By:_____