



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,

A handwritten signature in blue ink that reads "Stephanie Rawlings-Blake". The signature is written in a cursive style with a large, stylized initial 'S'.

Stephanie Rawlings-Blake

Mayor

City of Baltimore