

Burdening Baltimore

How Johns Hopkins Hospital and Other Not-for-Profit Hospitals, Colleges, and Universities Fail to Pay their Fair Share



National
Nurses
United

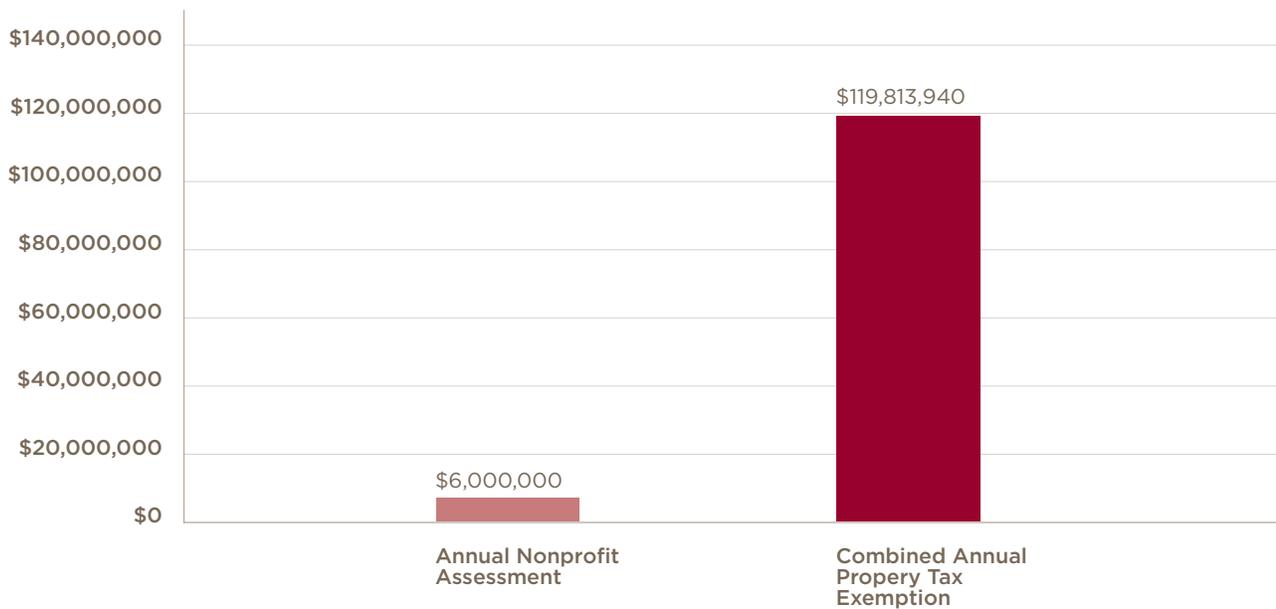
**COALITION FOR A
HUMANE HOPKINS**

AFL-CIO

Summary

- » In 2016 Baltimore's \$15.9 billion in tax exempt properties accounted for nearly a third (30.9%) of its total property base of \$51.6 billion.¹ Of these, \$10 billion worth of the tax exempt properties are owned by Johns Hopkins Hospital (JHH), Johns Hopkins University (JHU) and other private not-for-profit educational institutions, not-for-profit hospitals, and assorted religious and charitable organizations.² These not-for-profit institutions, like their counterparts around the country "demand government resources, but unlike other sectors of the economy ... provide few resources in return, due to their tax exempt status."³
- » Baltimore's homeowners and renters bear the burden that is shifted onto them as not-for-profit institutions are exempted from property taxes. Baltimore's property tax rate of \$2.248 per \$100 in assessed value is by far the highest in the state of Maryland, at 222% of the state average.⁴ While home-owners suffer directly from the increased burden of taxation, renters suffer indirectly as high property taxes are passed on to them in the form of higher rent.
- » In June of 2016, 15 of Baltimore's not-for-profit hospitals, colleges and universities including Johns Hopkins Hospital, entered into a ten-year agreement called the "Non-profit Assessment Agreement", with the City of Baltimore Board of Estimates (BOE) for fiscal years 2017 through 2026.⁵ Under the agreement, the 15 not-for-profit institutions annually make a combined \$6 million Payment in Lieu of Taxation (PILOT) to the City of Baltimore. (See Appendix II)
- » If these 15 institutions were for-profit corporations they would be required to pay a combined \$119.8 million annually in property taxes to the City of Baltimore, on an estimated \$5.3 billion worth of property holdings within the city that are currently under tax exempt status. (See Figure 4) **Six million dollars per year amounts to just 5.0% of what they would have to pay altogether, each and every year, as for-profit corporations. At \$6 million per year, it will take these not-for-profit institutions 20 years to pay what they would have to pay altogether, in just one year, as for-profit corporations.**
- » Johns Hopkins Hospital (JHH) and Johns Hopkins Bayview Medical Center (JHBMC) jointly contribute \$1,399,972 annually to the \$6 million total. (See Appendix II) If they were for-profit corporations they would be required to pay the City of Baltimore a combined \$38.9 million annually on an estimated \$1.7 billion worth of property.⁶ **JHH and JHBMC's annual contribution to the City of Baltimore of \$1.4 million is just 3.6% of what they would have to pay each and every year as for-profit corporations. At \$1.4 million a year it will take Johns Hopkins Hospital and Johns Hopkins Bayview 27.8 years to pay what they would have to in just one year as for-profit corporations.**
- » To bind the City of Baltimore to long term ten-year agreements of this nature is undemocratic and reflects poor fiscal management on the part of the city. At a time when the corrupting influence of large not-for-profit organizations like the University of Maryland Medical System, Kaiser Permanente and others has been revealed to all by Catherine Pugh's *Healthy Holly* scandal, it is clear that the Nonprofit Assessment Agreement should be re-opened and re-negotiated.

Figure 1. Annual Nonprofit Assessment vs. Combined Annual Property Tax Exemption



Introduction

Baltimore Mayor Bernard C. “Jack” Young once called Baltimore the “non-profit capital of the world.”⁷ While that is a bit of an overstatement, a 2012 review of the nation’s 20 most populous cities found Baltimore in fourth place in terms of tax-exempt properties as a percentage of its total property base with 30.3%, behind New York City’s 42.2%, Washington, D.C.’s 36.9%, and Philadelphia’s 30.9%, and just ahead of Boston’s 29.3%.⁸

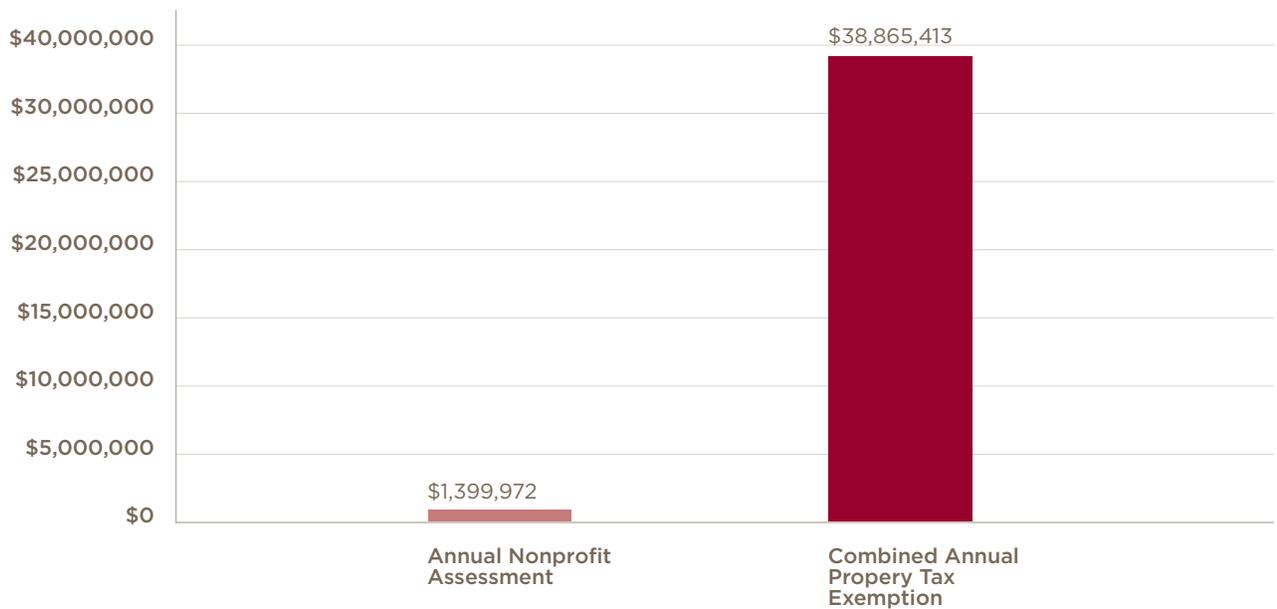
In 2016 Baltimore’s \$15.9 billion in tax exempt properties accounted for nearly a third (30.9%) of its total property base of \$51.6 billion.⁹ Of these, \$10 billion worth of the tax exempt properties are owned by Johns Hopkins Hospital (JHH), Johns Hopkins University (JHU), and other private, not-for-profit educational institutions, not-for-profit hospitals, and assorted religious and charitable organizations.¹⁰

Johns Hopkins Hospital, Johns Hopkins University and other Baltimore not-for-profit institutions, like their counterparts around the country, “demand government resources, but unlike other sectors of the economy ... provide few resources in return, due

to their tax exempt status.”¹¹ And while local property tax exemptions are the subject of this report, it is important to keep firmly in mind the fact that local property tax exemptions are just one of the great many federal, state and local tax exemptions bestowed upon private, not-for-profit corporations. The joint NNU/AFL-CIO report “Breaking the Promise of Patient Care” released in December 2018 found that, just for the year 2017, Johns Hopkins Hospital alone received \$164.4 million in federal, state and local tax exemptions.¹²

Baltimore’s home-owners and renters bear the tax burden that is shifted on to them as not-for-profit institutions are exempted from property taxes.¹³ Baltimore’s property tax rate of \$2.248 per \$100 in assessed value, is by far the highest in the state of Maryland, at 222% of the state average.¹⁴ (See Appendix IV) Baltimore’s rate is 187% of the next highest rate which belongs to Charles County, with a rate \$1.205 per \$100 in assessed value.¹⁵ While homeowners suffer directly from the increased burden of taxation, renters suffer as well, as high

Figure 2. Johns Hopkins Hospital and Johns Hopkins Hospital Bayview Combined — Annual Nonprofit Assessment vs. Annual Property Tax Exemption



property taxes are passed onto them in the form of higher rent. A 2016 study reported that 33% of Baltimore renters are severely burdened by housing costs (paying more than 50% of their income to rent) and more than 57% of renters are burdened by housing costs (paying more than 30% of their income).¹⁶

In June of 2016, 15 of Baltimore’s not-for-profit hospitals, colleges and universities including Johns Hopkins Hospital, entered into a ten-year agreement with the City of Baltimore Board of Estimates (BOE) for fiscal years 2017 through 2026. Under the agreement, the 15 not-for-profit institutions annually make a combined \$6 million Payment in Lieu of Taxation (PILOT) to the City of Baltimore.¹⁷ This PILOT was agreed to in a memorandum of understanding negotiated with the city of Baltimore called the “Non-profit Assessment Agreement.” (See Appendix II)

For this report, “Burdening Baltimore”, property records held by these 15 institutions were reviewed (See Appendix I. Methodology). This review found that if these 15 institutions were for-profit corporations they would be required to pay a combined \$119.8 million annually in property taxes

to the City of Baltimore, on an estimated \$5.3 billion worth of property holdings within the city that are currently under tax-exempt status. Six million dollars per year amounts to just 5.0% of what they would have to pay altogether, each and every year, as for-profit corporations. At \$6 million per year, it will take these not-for-profit institutions 20 years to pay what they would have to pay altogether, in just one year, as for-profit corporations.

Under the “Nonprofit Assessment Agreement” Johns Hopkins Hospital and Johns Hopkins Bayview jointly contribute \$1,399,972 annually to the \$6 million total. If they were for-profit corporations they would be required to pay the City of Baltimore a combined \$38.9 million annually on an estimated \$1.7 billion worth of property.¹⁸ Their annual contribution to the City of Baltimore of \$1.4 million is just 3.6% of what they would have to pay annually as for-profit corporations. At \$1.4 million a year it will take Johns Hopkins Hospital and Johns Hopkins Bayview 27.8 years to pay what they would have to in just one year as for-profit corporations.

Figure 3. Baltimore City — Tax Exempt Properties by Type

Property Type	
Educational	\$5,261,328,942
Charitable/Fraternal	\$3,291,951,639
Municipal	\$3,029,264,398
State	\$2,334,811,768
Religious	\$1,464,530,674
Federal	\$494,481,274
Individual	\$59,134,093
Total	\$15,935,502,788

Baltimore’s Tax Exempt Properties

In 2016 the value of all tax exempt properties in the city Baltimore totaled \$15.9 billion.¹⁹ Baltimore’s \$15.9 billion in tax exempt properties is nearly one-third (30.9%) of its total property base of \$51.6 billion.²⁰ Baltimore’s percentage of tax-exempt properties has increased substantially from the 25.7% reported in 2006.²¹ Baltimore has the highest amount of tax exempt property on a per-capita basis in the state: \$25,626.²² This exceeds the Maryland state-wide per-capita average of \$14,106 by \$11,520 or 82%.²³

In Baltimore, \$10 billion worth of the tax exempt properties are owned by Johns Hopkins University and other private not-for-profit educational institutions, not-for-profit hospitals such as Johns Hopkins Hospital, and assorted religious and charitable organizations.²⁴ Federal, State and City of Baltimore properties, and individual exemptions make up the remainder of the \$15.9 billion total.²⁵

Figure 4 presents the amount that Johns Hopkins Hospital (JHH), Johns Hopkins Bayview Medical Center (JHBMC) and each of the thirteen other participating not-for-profit institutions would be

required to pay if they were for-profit corporations. As for-profit corporations they would be required to pay \$119.8 million annually in property taxes to the City of Baltimore, on an estimated \$5.3 billion worth of property holdings within the city, that are currently under tax-exempt status.

Payments in Lieu of Taxation (PILOT) Agreements

In Baltimore, and in other cities such as Boston, where not-for-profit hospitals, colleges and universities dominate the landscape, efforts have been made to get these large not-for-profit organizations, sometimes referred to as ‘Meds and Eds’, to make voluntary payments to the city. These voluntary payments that tax-exempt not-for-profit organizations are asked to make are referred to as Payments in Lieu of Taxation (PILOTS). While the term “PILOT” is sometimes used to refer to payments from for-profit companies such as developers, it is used in this report in the narrower sense to refer to voluntary payments by not-for-profits. A 2012 review of PILOTS, using this narrower definition, found that: “PILOTS

Figure 4. Non-Profit Assessment Share, Exempt Value of Property Located, and Annual Total Property Tax Foregone – 2016 to 2026 Agreement

Hospitals	Non-Profit Assessment Share 2016 - 2026	Exempt Value of Property Located	Estimated Annual Total Property Tax Foregone by Baltimore
Johns Hopkins Hospital & Johns Hopkins Bayview Medical Center	\$1,399,972	\$1,728,888,500	\$38,865,413
University of Maryland Medical Center	\$746,576	\$713,329,200	\$16,035,640
Sinai LifeBridge	\$316,116	\$229,681,568	\$5,163,242
Mercy Medical Center	\$226,208	\$414,372,387	\$9,315,091
Medstar Harbor Hospital	\$206,358	\$75,881,166	\$1,705,809
Medstar Union Memorial	\$202,616	\$85,241,266	\$1,916,224
St. Agnes Health Care	\$190,462	\$211,936,934	\$4,764,342
University of Maryland - Midtown	\$183,582	\$108,246,115	\$2,433,373
Medstar Good Samaritan	\$149,348	\$125,802,326	\$2,828,036
Bon Secours Hospital	\$74,880	\$23,076,400	\$518,757
Colleges and Universities			
Johns Hopkins University	\$1,860,426	\$1,182,434,781	\$26,581,134
Loyola University Maryland	\$329,630	\$243,276,566	\$5,468,857
Maryland Institute College of Art	\$69,554	\$137,046,200	\$3,080,799
Notre Dame of Maryland University	\$44,272	\$50,588,197	\$1,137,223
Totals	\$6,000,000	\$5,329,801,606	\$119,813,940

have been received by at least 218 localities in at least 28 states since 2000 [and] these payments are collectively worth more than \$92 million per year.”²⁶

Boston is a leader in efforts to secure payments from its ‘Meds and Eds’ institutions, as well as a number of cultural institutions. As the city of Boston states:

The property tax revenue collected by the City of Boston each year helps to fund

*important services such as police and fire protection...City services are made available to both taxable property owners and those property owners who are exempt from the property tax. **PILOT contributions help to offset the burden placed on Boston taxpayers to fund City services for all property owners.***²⁷ (Emphasis added)

Boston requests that not-for-profits institutions that own tax-exempt property in excess of \$15 million participate, by contributing 25% of what would be paid in property taxes as a for-profit, with at least half of the payment made in cash and up to half of the 25% allowed to be made as a community benefit contribution.²⁸ In fiscal year 2018 Boston received \$33.6 million in cash payments, and accepted another \$43.5 million in community benefits as credit towards its annual PILOT payment request.²⁹ Similarly, in fiscal year 2017 Boston received \$32.4 million in cash payments and accepted an additional \$52.3 million in community benefit credit.³⁰ Massachusetts General Hospital alone made \$7 million cash payments in both 2017 and 2018 on property worth nearly \$1.8 billion.³¹ The \$7 million payment exceeds the \$6 million all 15 Baltimore organizations pay annually for tax-exempt property worth \$5.3 billion. Mass General's annual payment is also approximately five times the \$1.4 million annual payment Johns Hopkins Hospital (JHH) and Johns Hopkins Bayview Medical Center (JHBMC) pay on their \$1.7 billion worth of tax-exempt property.

Boston taxes commercial property at \$25 per \$1000, an amount equivalent to \$2.50 per \$100, that is slightly higher than Baltimore's \$2.248 per \$100.³² Notably Boston's residential tax rate at \$10.54 per \$1000, an amount equivalent to \$1.054 per \$100, is less than half of Baltimore's rate.³³ The city of Boston should be recognized for its rate structures and PILOT program that promote fairness and protect residential tax-payers from some portion of the burden of tax-exempt properties.

While Boston provides a noteworthy model, its efforts are under-cut by its acceptance of voluntary payments rather than requiring a binding agreement, and its acceptance of "community benefits" in place of up to half of cash payments. Not-for-profit hospitals are already required to provide community benefits under federal law, allowing not-for-profit hospitals to take credit for on-going activities without adding additional resources or community programs. It is also the case that federal law around community benefit spending is highly permissive and essentially allows not-for-profit hospitals to blend their marketing and community benefits functions, to deploy their grant-making in a piecemeal fashion to build political constituencies, and

to maximize corporate reputations through earned media attention. As a result such programs often end up benefitting the hospital far more than the surrounding community.

Catherine Pugh's *Healthy Holly* scandal has focused on the questions of her own personal enrichment and the influence-seeking of the book's purchasers including the University of Maryland Medical system and others.³⁴ However, what is less well understood is that the public rationale for these types of purchases is that these books were a "community benefit" that the hospital system could report to the I.R.S., the State of Maryland, Baltimore, and the community, at the full dollar value of the book purchase, despite the fact that the books were of questionable public health benefit and it remains far from clear that the books were ever distributed in full.³⁵ Pugh's scandal should be kept in mind when facing the question of whether "community benefits" are all they are made out to be. The joint NNU/AFL-CIO report "Breaking the Promise of Patient Care" released in December 2018 outlines the ways under Maryland's All-Payer system that not-for-profit hospital "community benefits" are subsidized in general, and often misleadingly promoted, by Johns Hopkins Hospital in its particular case.³⁶

History of the Baltimore's PILOT: the "Non-Profit Assessment Agreement"

In June of 2016, 15 of Baltimore's not-for-profit hospitals, colleges and universities including Johns Hopkins Hospital, entered into a ten-year \$60 million "Nonprofit Assessment Agreement" with the City of Baltimore Board of Estimates, which at the time was controlled by Baltimore Mayor Stephanie Rawlings-Blake³⁷ (See Appendix II). Under the agreement, the 15 organizations agreed to pay a combined \$6 million per year³⁸ (See Appendix II). Johns Hopkins Hospital, Johns Hopkins Bayview, and Johns Hopkins University are required to contribute \$3,260,398 or approximately 54% of the \$6 million under the terms of the agreement (See Appendix II). Prior to the current agreement, these 15 organizations and one additional college agreed to pay a combined \$20.4 million to Baltimore over a six-year period beginning

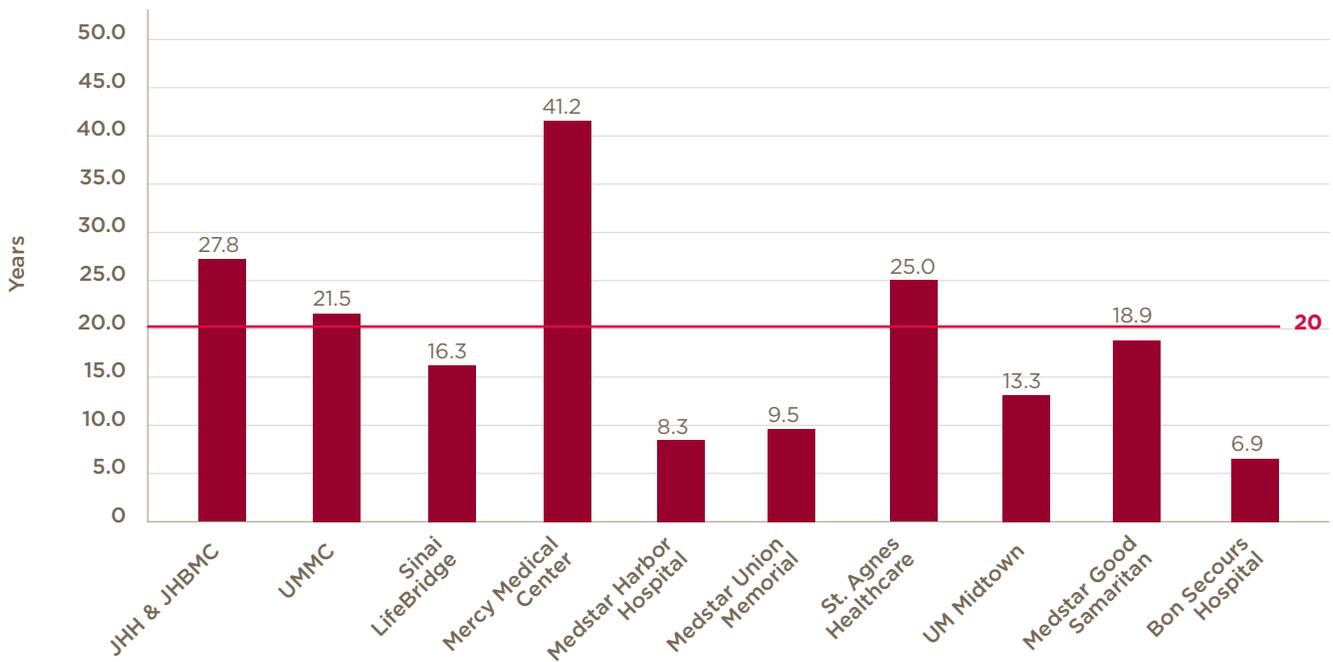
Figure 5. Non-Profit Assessment Contribution and Pct. vs. Annual Total Property Tax Foregone as a Percent of Non-Profit Assessment Contribution

Hospitals	Non-Profit Assessment Contribution 2016 - 2026	Pct. of Non-Profit Assessment Contribution to \$6 Million	Estimated Annual Total Property Tax Foregone - Property	Non-Profit Assessment Contribution as a Pct. of Estimated Annual Taxes Foregone
Johns Hopkins Hospital & Johns Hopkins Bayview Medical Center	\$1,399,972	23.30%	\$38,865,413	3.6%
University of Maryland Medical Center	\$746,576	12.40%	\$16,035,640	4.66%
Sinai LifeBridge	\$316,116	5.30%	\$5,163,242	6.12%
Mercy Medical Center	\$226,208	3.80%	\$9,315,091	2.43%
Medstar Harbor Hospital	\$206,358	3.40%	\$1,705,809	12.10%
Medstar Union Memorial	\$202,616	3.40%	\$1,916,224	10.57%
St. Agnes Health Care	\$190,462	3.20%	\$4,764,342	4.00%
University of Maryland - Midtown	\$183,582	3.10%	\$2,433,373	7.54%
Medstar Good Samaritan	\$149,348	2.50%	\$2,828,036	5.28%
Bon Secours Hospital	\$74,880	1.20%	\$518,757	14.43%
Colleges and Universities				
Johns Hopkins University	\$1,860,426	31.00%	\$26,581,134	7.00%
Loyola University Maryland	\$329,630	5.50%	\$5,468,857	6.03%
Maryland Institute College of Art	\$69,554	1.20%	\$3,080,799	2.26%
Notre Dame of Maryland University	\$44,272	0.70%	\$1,137,223	3.89%
Totals	\$6,000,000	100.00%	\$119,813,940	5.0%

in fiscal year 2011 and ending in fiscal year 2016³⁹ (See Appendix III). These earlier payments were front-loaded with a combined \$5.4 million paid out in each of the first two years of the agreement and declining to a combined \$1.4 million in the final year of the agreement⁴⁰ (See Appendix III).

While the agreement negotiated in 2016 for the FY 2017-2026 fiscal year is something of an improvement over the prior 2011-2016 fiscal years, the question remains whether or not the PILOT contribution is remotely commensurate with the burden these institutions place on the City of Baltimore and its residents, or reflects the resources at the disposal of

Figure 6. Not-for-Profit Hospitals — Number of Years Baltimore’s Non-Profit Assessment Takes Each to Pay Off One Year of Property Taxes as a For-Profit vs. 20 Years



its wealthiest participants. For example, between 2010 and 2018, Johns Hopkins Medicine (which oversees the Johns Hopkins Health System Corporation, of which Johns Hopkins Hospital is its flagship hospital, and Johns Hopkins University School of Medicine) received charitable contributions from donors totaling between \$2.1 and \$2.65 billion.⁴¹ In total Johns Hopkins University (including the funds dedicated to Johns Hopkins Medicine) raised \$6.015 billion over the course of the capital campaign or nearly \$670 million per year on average.⁴² The combined \$3.26 million PILOT annual contribution made currently by Johns Hopkins University, Johns Hopkins Hospital and Johns Hopkins Bayview Medical center is 0.5% or a half-penny per dollar of what these Hopkins institutions were pledged annually on average in philanthropic support alone during the 2010 to 2018 period.

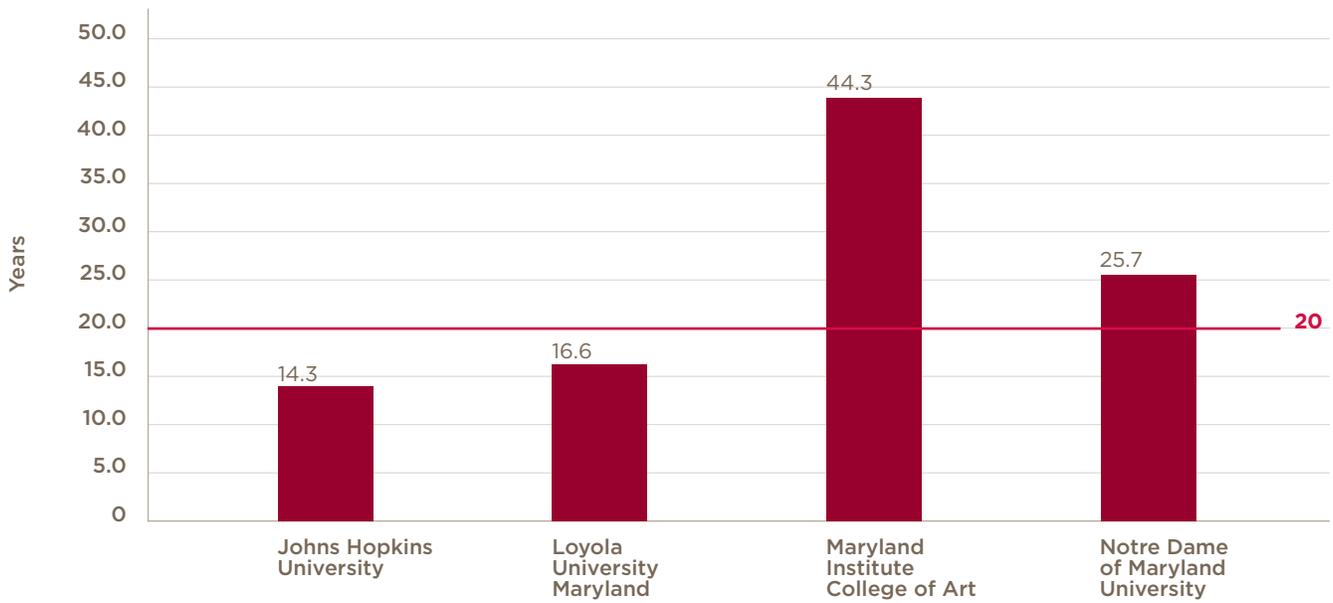
As noted previously the City of Boston’s PILOT is based on the idea that non-profit institutions should contribute to city services, particularly with respect to police and fire department funding. In 2018 Baltimore’s Operating Budget was \$2.9 billion.⁴³ Nearly a third of Baltimore’s 2018 operating budget, \$888 million (30.9%) was spent in the category of

Safe Neighborhoods.⁴⁴ The Safe Neighborhoods category included \$483 million for Police and \$241 million for Fire.⁴⁵ The city’s \$1.8 billion General Fund pays for \$804 million of Safe Neighborhoods spending.⁴⁶ The annual non-profit assessment of \$6 million annually represents just 0.3% city’s General Fund and 0.75% of the city’s General Fund contribution to the Safe Neighborhoods budget. Johns Hopkins University appears to have millions of dollars at its disposal to fund its own private police force of up to 100 uniformed officers, but does comparatively little for the city as a whole.⁴⁷

Individual Institutional Contributions to the PILOT

The methodology that determines how much each Baltimore not-for-profit hospital, college and university contribute to the combined \$6 million is not spelled out in the 2016 “Non-profit Assessment Agreement” (see Appendix 2). A comparison, made possible by this study, of each institution’s annual share of the “Non-

Figure 7. Not-for-Profit Colleges and Universities — Number of Years Baltimore’s Non-Profit Assessment Takes Each to Pay off One Year of Property Taxes as a For-Profit vs. 20 Years



Profit Assessment Agreement” shows that the annual value of each institution’s property tax exemption does not appear to correspond to their contribution to the \$6 million total (See Figure 5). In many cases smaller, less wealthy institutions such as Bon Secours and the three Medstar hospitals appear to pay a much higher percentage of the property taxes they would pay annually as for-profit corporations than wealthier institutions such as Johns Hopkins Hospital & Johns Hopkins Bayview Medical Center. For example Bon Secours’ contribution represents 14.43% of what it would pay annually as a for-profit, while Johns Hopkins Hospital & Johns Hopkins Bayview Medical contribute just 3.6% of what they would pay in property taxes annually. This illustrates that 1) once again some of Baltimore’s wealthiest institutions are failing the community, and 2) the City could insist on an agreement that produced more revenue under which the contributions were more evenly distributed without unduly burdening the smaller property-holders.

As noted previously, six million dollars per year amounts to just 5.0% of what these institutions

would have to pay Baltimore in property taxes as for-profit corporations. At six million per year it will take these not-for-profit institutions 20 years to pay what they would have to, in combination, in just one year as for-profit corporations. Figure 6 compares these 20 years to how many years it will take each Baltimore not-for-profit hospital, given their respective shares of the current “Non-profit Assessment Agreement”, to pay the equivalent of each institution’s one year of property taxes.

Figure 7 compares these 20 years to how many years it will take each Baltimore not-for-profit college and university, given their respective shares of the current “Nonprofit Assessment Agreement”, to pay the equivalent of each institution’s one year of property taxes.

Figure 8 shows the additional amount of money that could be raised for City of Baltimore programs if the nonprofit assessment was set at 15%, 20%, and 25% of the value of the current estimated Baltimore property tax exemption for each hospital, college and university. Johns Hopkins Hospital and Johns Hopkins Bayview are presented

Figure 8. Nonprofit Assessment at 15%, 20% and 25% of Property Tax Exemptions

Hospitals	Non-Profit Assessment at 15% of Property Tax Exemption	Non-Profit Assessment at 20% of Property Tax Exemption	Non-Profit Assessment at 25% of Property Tax Exemption
Johns Hopkins Hospital & Johns Hopkins Bayview Medical Center	\$5,829,812	\$7,773,083	\$9,716,353
University of Maryland Medical Center	\$2,405,346	\$3,207,128	\$4,008,910
Sinai LifeBridge	\$774,486	\$1,032,648	\$1,290,810
Mercy Medical Center	\$1,397,264	\$1,863,018	\$2,328,773
Medstar Harbor Hospital	\$255,871	\$341,162	\$426,452
Medstar Union Memorial	\$287,434	\$383,245	\$479,056
St. Agnes Health Care	\$714,651	\$952,868	\$1,191,086
University of Maryland Midtown	\$365,006	\$486,675	\$608,343
Medstar Good Samaritan	\$424,205	\$565,607	\$707,009
Bon Secours Hospital	\$77,814	\$103,751	\$129,689
Colleges and Universities			
Johns Hopkins University	\$3,987,170	\$5,316,227	\$6,645,283
Loyola University Maryland	\$820,329	\$1,093,771	\$1,367,214
Maryland Institute College of Art	\$462,120	\$616,160	\$770,200
Notre Dame of Maryland University	\$170,583	\$227,445	\$284,306
Total	\$17,972,091	\$23,962,788	\$29,953,484
Increase Revenue for Baltimore — Above Current \$6 Million Assessment	\$11,972,091	\$17,962,788	\$23,953,484

together because their current payment under the existing “Non-profit Assessment Agreement” is combined. Over and above the current annual \$6 million contribution, an additional \$12 million could be raised at 15% of the current Baltimore property

tax exemption, an additional \$18 million could be raised at 20%, and an additional \$24 million could be raised at 25%.

Conclusion

Baltimore Mayor Bernard C. “Jack” Young once told Baltimore voters that the city should look to the Federal government for relief from the burden of so many not-for-profit institutions.⁴⁸ With that possibility seemingly foreclosed at this time, efforts should focus on expanding the “Non-profit Assessment Agreement” to capture more revenue. At a time when Board of Estimates agreements made under the Pugh administration are being reviewed by the City’s Inspector General, efforts should also be made to review major agreements made by prior administrations.⁴⁹ With eight of fifteen Baltimore city councilmembers elected for the first time in November 2016 (several months after the latest “Non-profit Assessment Agreement” was agreed to) there is ample opportunity for new council members to review the agreement and push the current Board of Estimates to expand and improve it. It should also be noted that the agreement makes no provision for inflation. In 2026 the current \$6,000,000 payment will be worth just \$4.98 million at 2% annual inflation, and just \$4.65 million at 3% annual inflation.

Under the 2016 “Non-profit Assessment Agreement” the city agreed to “not request, nor seek to impose, nor will the members be expected to offer, new taxes or assessments...” (See Appendix 2, item #3). However to bind the city to long-term agreements of this nature is undemocratic, and reflects poor fiscal management on the part of the city. Moreover, at a time when the corrupting influence of large nonprofit organizations like the University of Maryland Medical System, Kaiser Permanente and others has been revealed to all by Catherine Pugh’s *Healthy Holly* scandal, it is clear that the “Non-profit Assessment Agreement” should be re-opened and re-negotiated.

Appendix

Appendix I. Methodology

Several tools were used to conduct owner name, and owner mailing address keyword, as well as geographic searches for property records within the city of Baltimore. The tools used for keyword searches included City of Baltimore Real Property Search which provides owner name search, and the SpecPrint Counties Online database that includes Baltimore city data and allows owner name and owner address searches.⁵⁰ Geographic searches were made using the City of Baltimore Housing Authority GIS code map.⁵¹ IRS Form 990s for Tax Exempt Organizations, Schedule R – Related Organizations, available from Pro-Publica’s Non-Profit Explorer were used to identify related organization names and addresses.⁵² Keyword and geographic searches of the related organization names and addresses were then undertaken.

Property with tax exemptions worth an estimated \$473.8 million, including a number of large parcels with tax exempt value of \$400.4 million at the Johns Hopkins Bayview site, is held by a Hopkins controlled entity FSK Land Corporation (EIN 52-1346470). According to its IRS Form 990 FSK Land Corporation “is organized exclusively for the purposes of acquiring and holding title to real property, collecting income from that property, and remitting the entire amount of income (less expenses) to its members, the Johns Hopkins University (JHU) and the Johns Hopkins Health System Corporation (JHHS).” Because \$400.4 million worth of tax-exempt FSK properties appear to be part of the Johns Hopkins Bayview Medical Center complex these were attributed to Johns Hopkins Hospital and Johns Hopkins Bayview Medical Centers’ combined tax exemption totals. All other property controlled by Hopkins entities not specifically listed as owned by “Johns Hopkins Hospital” or “Johns Hopkins Bayview Medical Center” was attributed to Johns Hopkins University. With a handful of exceptions, Hopkins properties in Baltimore were identifiable in combination with other details by a shared owner mailing address: 3910 Keswick Rd., N-3100, Baltimore, MD 21211.

Once property records were identified, tax exemption information for them was collected. Maryland Department of Assessments & Taxation property records list the value of exemptions for full and partially exempt-properties owned by hospitals, colleges, universities and other entities.⁵³ The Baltimore City 2018-2019 Property Tax Rate of \$2.248 per \$100 of assessed value was used to estimate the value of the FY 2019 property taxes foregone by the city of Baltimore.⁵⁴

IRS Form 990 for Tax Exempt Organizations, Schedule D, Part IV lists the value of Land, Buildings, and Equipment on a cost basis. In the case of nearly all organizations the total cost basis reported significantly exceeded the value of the assessed, exempt property reported in SDAT. This suggests that the estimates provided herein are low, perhaps because all related entities controlling property were not found. It may also suggest that internal organizational valuations of property values are higher than those made by SDAT. Alternatively it maybe that in some cases, the foremost example of which is Johns Hopkins University, significant property holdings are located outside the city of Baltimore. However most of the organizations included in the study appear to be geographically bounded by the city.

Appendix II. Non-Profit Assessment Agreement

FROM	NAME & TITLE	Henry J. Raymond, Director <i>H. Raymond</i>	CITY of BALTIMORE MEMO	
	AGENCY NAME & ADDRESS	Department of Finance Room 454, City Hall (396-4940)		
	SUBJECT	Non-Profit Assessment Agreement July 1, 2016 through June 30, 2026		

TO

The Honorable President and Members
of the Board of Estimates
Room 215, City Hall

DATE:

May 31, 2016

Dear Mr. President and Members:

ACTION REQUESTED OF B/E:

We respectfully request the Honorable Board of Estimates to approve the non-profit assessment agreement with certain non-profit organizations for the period of July 1, 2016 through June 30, 2026. This agreement requires an annual payment of \$6,000,000 per year to the City of Baltimore. The total payment to the City over the ten year life of the agreement is \$60,000,000.

AMOUNT OF MONEY AND SOURCE OF FUNDS:

N/A

BACKGROUND/EXPLANATION:

The City of Baltimore desires to enter into an assessment agreement with the member institutions of the Maryland Hospital Association ('MHA') and the Maryland Independent College and University Association ('MICUA') residing in the City of Baltimore and identified on the attached Schedule A, Annual Non-Profit Assessment, whereby special assessments will be paid by the Members to help assist the City's delivery of services. The aggregate amount of the special assessment payments, paid by all Members, shall be \$6,000,000 annually for the period July 1, 2016 through June 30, 2026.

This agreement is intended to establish an assessment payment mechanism through which nonprofit organizations can further contribute to essential City services while at the same time preserve their tax-exempt status.

BALTIMORE CITY RESIDENTS FIRST (BCRF):

BCRF applicable: yes no

BCRF Certification Statement completed and returned to Agency:

yes no

APPROVED BY BOARD OF ESTIMATES

Clerk

Date

**Memorandum of Understanding Between the City of Baltimore and Certain
Members of the Maryland Hospital Association and the Maryland
Independent College and University Association Concerning the
FY 2017 – FY 2026 Nonprofit Assessment Agreement**

May 4, 2016

1. The City of Baltimore (the 'City') hereby enters into a Memorandum of Understanding ('MOU') with the member institutions of the Maryland Hospital Association ('MHA') and the Maryland Independent College and University Association ('MICUA') residing in the City of Baltimore and identified in the Nonprofit Assessment Agreement ('Members') whereby special assessments will be paid by the Members to help assist the City's delivery of services. The aggregate amount of the special assessment payments, paid by all Members, shall be \$6.0M annually for the period from FY 2017 through FY 2026.
2. The Members have determined the incidence of the special assessments payments across their membership as well as the schedule of payments to be provided by the Members. The payments are memorialized in the Nonprofit Assessment Agreement in the form attached thereto as Schedule A.
3. To provide maximum certainty, during the term of the MOU, the City and the Mayor acknowledge that they will not request nor seek to impose, nor will the Members be expected to offer, new taxes or assessments on the Members and furthermore, they will not sign any ordinances that do so (with the exception of an increase in or establishment of a broad based tax such as the parking tax, or other broad based tax or fee that is not directed at the activities or holdings of nonprofit organizations generally or Nonprofit Participants specifically). In other words, the Members will only be subject to additional tax obligations that derive from increases in their activity levels on currently taxed activities (increased energy consumption, increased number of phone lines, or the like) or in the limited circumstances as specified in Paragraph 3 of the Agreement.
4. On July 1, 2010, the City increased the Energy Tax rate on non-profits by 33 1/3%, so that the Members are subject to an Energy Tax Rate of 8%. During the term of this MOU the City and the Mayor acknowledge they will not request nor seek to impose any further supplemental funds or additional tax revenues derived from increases to the energy tax rate. This rate will remain fixed at the current tax rate of 8% for the period of this MOU (through FY 2026).
5. On July 1, 2010, the City increased the Telecommunications Tax rate by 14.28%, so that the Members are subject to a telecommunications tax rate of \$.40 for Centrex lines and \$4.00 for all other lines. During the term of this MOU the City and the Mayor acknowledge they will not request nor seek to impose any further supplemental funds or additional tax revenues derived from increases to the telecommunications tax rate. This rate will remain fixed at the current tax rate of \$.40 per month for Centrex lines and \$4.00 per month for all other lines for the period of this MOU (through FY 2026).

6. To the extent the City increases assessments, taxes or fees contrary to the provisions in numbers 3, 4 or 5 of this Agreement, the Annual Nonprofit Assessment payment shall be reduced commensurate with the increases in taxes, payments or fees owed to the City by the Members.
7. MHA and MICUA agree to use reasonable efforts to assist the City in helping the Members understand their assessment payment obligations under the Nonprofit Assessment Agreement with respect to any members that are more than thirty (30) days delinquent.
8. The Nonprofit Assessment Agreement, which is attached hereto and incorporated herein, will be in the form agreed to by the Parties.
9. The Nonprofit Assessment Agreement outlines all other available remedies in the event of a default.
10. This agreement will operate for a period of ten years.

WITNESS

Date

Norma Holland 5/25/16

Christy Helms 5/25/16

[Signature] 5/25/16

[Signature] 5/20/16

Mayor and City Council of Baltimore

By: [Signature]
Mayor Stephanie Rawlings-Blake

[Signature]
Henry J. Raymond, Finance Director

[Signature]
George A. Nilson, City Solicitor

[Signature]
Carmela Coyle, President and CEO
On behalf of the Maryland Hospital
Association (MHA)

[Signature]
Tina Bjarekull, President
On behalf of the Maryland Independent
College and University Association
(MICUA)

SCHEDULE A

Annual Nonprofit Assessment

Hospitals:

Bon Secours	\$74,880
JHH & JHBMC	\$1,399,972
MedStar Good Samaritan	\$149,348
MedStar Harbor Hospital	\$206,358
MedStar Union Memorial	\$202,616
Mercy Medical Center	\$226,208
Sinai LifeBridge	\$316,116
St. Agnes Health Care	\$190,462
UMMC	\$746,576
UM Midtown	\$183,582

Colleges and Universities:

Johns Hopkins University	\$1,860,426
Loyola University Maryland	\$329,630
Maryland Institute College of Art	\$69,554
Notre Dame of Maryland University	\$44,272

TOTAL **\$6,000,000**

Appendix III. Annual Nonprofit Assessment Payment by MHA and MICUA Members 2011 – 2016

Hospitals	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	Six-Year Total
Bon Secours Hospital	\$65,670	\$65,670	\$41,348	\$29,187	\$29,187	\$17,026	\$248,088
Medstar Good Samaritan	\$132,693	\$132,693	\$83,547	\$58,974	\$58,974	\$34,402	\$501,283
Medstar Harbor Hospital	\$184,000	\$184,000	\$115,852	\$81,778	\$81,778	\$47,704	\$695,112
Johns Hopkins Hospital & Johns Hopkins Bayview Medical Center	\$1,258,254	\$1,258,254	\$792,234	\$559,224	\$559,224	\$326,214	\$4,753,404
Maryland General	\$163,503	\$163,503	\$102,946	\$72,668	\$72,668	\$42,390	\$617,678
Mercy Medical Center	\$201,867	\$201,867	\$127,101	\$89,719	\$89,719	\$52,336	\$762,609
Sinai LifeBridge	\$282,782	\$282,782	\$178,048	\$125,681	\$125,681	\$73,314	\$1,068,288
St. Agnes Health Care	\$169,694	\$169,694	\$106,844	\$75,419	\$75,419	\$43,995	\$641,065
University of Maryland Medical Center	\$670,198	\$670,198	\$421,976	\$297,866	\$297,866	\$173,755	\$2,531,859
Medstar Union Memorial	\$180,634	\$180,634	\$113,732	\$80,282	\$80,282	\$46,831	\$682,395
Colleges and Universities							
Baltimore International College	\$24,105	\$24,105	\$15,177	\$10,713	\$10,713	\$6,249	\$91,062
Notre Dame of Maryland University	\$38,122	\$38,122	\$24,003	\$16,943	\$16,943	\$9,883	\$144,016
Johns Hopkins University	\$1,672,658	\$1,672,658	\$1,053,155	\$743,404	\$743,404	\$433,652	\$6,318,931
Loyola College	\$294,945	\$294,945	\$185,706	\$131,087	\$131,087	\$76,467	\$1,114,237
Maryland Institute College of Art	\$60,876	\$60,876	\$38,330	\$27,056	\$27,056	\$15,783	\$229,977
Total	\$5,400,001	\$5,400,001	\$3,399,999	\$2,400,001	\$2,400,001	\$1,400,001	\$20,400,004

Appendix IV. Maryland Property Tax Rates 2018-19⁵⁵

Jurisdiction	Real Property Tax Rate (per \$100 of Assessed Value)
Baltimore City	\$2.248
Charles County	\$1.205
Baltimore County	\$1.100
Frederick County	\$1.060
Harford County	\$1.042
Cecil County	\$1.041
Kent County	\$1.022
Carroll County	\$1.018
Howard County	\$1.014
Dorchester County	\$1.000
Prince George's County	\$1.000
Somerset County	\$1.000
Garrett County	\$0.989
Caroline County	\$0.980
Allegany County	\$0.975
Washington County	\$0.948
Wicomico County	\$0.940
Calvert County	\$0.937
Anne Arundel County	\$0.902
St. Mary's County	\$0.848
Queen Anne's County	\$0.847
Worcester County	\$0.835
Montgomery County	\$0.741
Talbot County	\$0.606

Endnotes

- 1 “Guide to the Property Tax Structure in Maryland”, Department of Legislative Services, Office of Policy Analysis Annapolis, Maryland, December 2018 <http://dls.maryland.gov/pubs/prod/InterGovMatters/LocFinTaxRte/Guide-to-the-Property-Tax-Structure-in-Maryland.pdf>, accessed 4/25/19.
- 2 Id.
- 3 “Should Urban Anchor Institutions Pay More for Government Services?” *Governing.com*, December 9, 2013 <https://www.governing.com/blogs/view/gov-should-urban-anchor-institutions-pay-more-for-government-services.html>, accessed 4/25/19.
- 4 Maryland Department of Assessments & Taxation, 2018-19 County & Municipality Tax Rate https://dat.maryland.gov/Documents/statistics/Taxrates_2018.pdf, accessed 4/25/19.
- 5 “City enters \$60 million, 10-year agreement with Baltimore institutions to help fund public services”, *Baltimore Sun*, 5/31/16, <https://www.baltimoresun.com/news/maryland/baltimore-city/bs-md-ci-mou-20160531-story.html>, accessed 4/25/19.
- 6 FSK Land Corporation (EIN 52-1346470) is a Hopkins-controlled corporation. Because \$400.4 million worth of tax-exempt FSK properties appear to be part of the Johns Hopkins Bayview Medical Center complex these were attributed to Johns Hopkins Hospital and Johns Hopkins Bayview Medical Centers’ combined tax exemption totals. All other property controlled by Hopkins entities not specifically listed as owned by “Johns Hopkins Hospital” or “Johns Hopkins Bayview Medical Center” was attributed to Johns Hopkins University. See Appendix I. Methodology for additional details.
- 7 “Young: Reducing Property Tax Requires Federal Aid”, *Patch.com*, April 8, 2011 <https://patch.com/maryland/northbaltimore/young-reducing-property-tax-requires-federal-aid>, accessed 4/25/19.
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- 9 “Guide to the Property Tax Structure in Maryland”, Department of Legislative Services, Office of Policy Analysis Annapolis, Maryland, December 2018 <http://dls.maryland.gov/pubs/prod/InterGovMatters/LocFinTaxRte/Guide-to-the-Property-Tax-Structure-in-Maryland.pdf>, accessed 4/25/19.
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- 13 For example, in 2016 neighbors of Princeton University reached an \$18 million settlement with Princeton University over claims that Princeton’s tax exempt status increased their own property taxes unfairly. See: <https://www.pewtrusts.org/en/research-and-analysis/blogs/stateline/2016/10/17/princeton-settles-nonprofit-property-tax-suit-for-18-million>, accessed 4/25/19.
- 14 Maryland Department of Assessments & Taxation (MDAT), 2018-19 County & Municipality Tax Rate https://dat.maryland.gov/Documents/statistics/Taxrates_2018.pdf, accessed 4/25/19.
- 15 Id.
- 16 Abell Foundation, “The Double Crisis: A Statistical Report on Rental Housing Costs and Affordability in Baltimore City, 2000-2013”, May 2016 <https://abell.org/sites/default/files/files/cd-doublecrisis516.pdf>, accessed 4/25/19.
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| 155 Grand Ave. Suite 100, Oakland, CA 94612



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