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CITY OF BALTIMORE

BRANDON M. SCOTT  
Mayor



DEPARTMENT OF LAW  
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April 25, 2022

The Honorable President and Members  
of the Baltimore City Council  
Attn: Executive Secretary  
Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

Re: City Council Bill 22-0212 – Residential Retention Tax Credit – Amendment

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 22-0212 for form and legal sufficiency. The General Assembly mandates that the City have a Residential Retention Tax Credit “against the county property tax imposed on a dwelling located in Baltimore City that is newly purchased by a *homeowner who has received a credit under § 9-105* of this title for the preceding 5 years for a dwelling located in Baltimore City.” Md. Code, Tax-Prop., § 9-304(g) (emphasis added); City Code, Art. 28, § 10-1.1. The General Assembly just updated Section 9-105 of the Tax-Property Article to allow for retroactive applications. 2022 Md. Laws, ch. 129. Thus, this City Council bill updates the City’s Residential Retention Tax Credit to be in line with these state changes.

The Law Department defers to the Finance Department as to the changes the bill makes to application deadlines.

The Law Department approves the bill for form and legal sufficiency.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Hilary Ruley".

Hilary Ruley  
Chief Solicitor

cc: James L. Shea, City Solicitor  
Matthew Stegman, Mayor’s Office of Government Relations  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Ashlea Brown, Chief Solicitor  
Victor Tervalá, Chief Solicitor