

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor

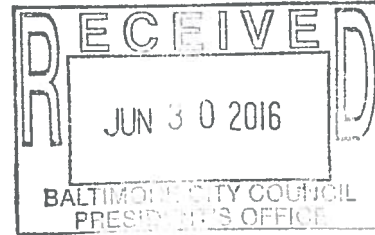


DEPARTMENT OF LAW

GEORGE A. NILSON, City Solicitor
101 City Hall
Baltimore, Maryland 21202

June 30, 2016

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 16-0697 – Property Tax Credits – Public Safety Officers

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 16-0697 for form and legal sufficiency. The bill would add a section to Article 28 of the City Code concerning the City’s implementation of an optional property tax credit for public safety officers in Baltimore City as authorized by Section 9-304(i) of the Tax-Property Article of the Maryland Code. That state law allows the Mayor and City Council to “grant, by law, a property tax credit under this subsection against the county property tax imposed on a dwelling located in Baltimore City that is owned by a public safety officer if the public safety officer is otherwise eligible for the credit authorized under §9-105 of this title,” which is the homestead tax credit. Md. Code, Tax Prop., §9-304(i).

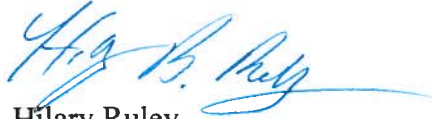
State law defines a public safety officer to be a member of the Baltimore City Fire Department, Police Department or the Sheriff’s Office. In any taxable year, the credit may not exceed \$2,500 or the amount of property tax imposed on the property. Md. Code, Tax Prop., §9-304(i)(3). A public safety officer that receives this credit is prohibited from receiving any other property tax credit provided by Baltimore City in the same taxable year except for the local portion of the homestead credit or the income-offsetting credit allowed by Section 9-221 of the Tax-Property Article of the Maryland Code. Md. Code, Tax Prop., §9-304(i)(4). The Mayor and City Council is authorized by this state law to establish the duration of the credit, additional eligibility requirements, regulations, procedures and any other necessary provisions. Md. Code, Tax Prop., §9-304(i)(5).

This bill is the appropriate mechanism to create this state authorized property tax credit. It mirrors the definitions set forth in state law and includes application, annual verification, duration and administrative terms permitted by state law. Additionally, the bill criminalizes the making of any false statements in connection with the application for this tax credit, in accordance with the police and general welfare powers provided by the General Assembly in the City Charter. City Charter, Art. II, §§(27), (47), (48).

As the bill is in accordance with the applicable state laws, the Law Department approves it for form and legal sufficiency.

Fav w/ comments

Very truly yours,



Hilary Ruley
Chief Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief Solicitor, General Counsel Division
Victor Tervalá, Chief Solicitor
Jennifer Landis, Assistant Solicitor