
CITY OF BALTIMORE

BRANDON M. SCOTT
Mayor



DEPARTMENT OF LAW
JAMES L. SHEA, CITY SOLICITOR
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BALTIMORE, MD 21202

October 26, 2021

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 21-0168 – Tax Credits – Historic Properties – Application
Extension

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 21-0168 for form and legal sufficiency. The bill would change the termination date for the tax credit program to allow applications for the tax credit to be received until February 28, 2023.

The General Assembly has given the City the authority to enact this tax credit. Md. Code, Tax-Prop., § 9-204.1. This includes the authority to adopt the duration of the tax credit. Md. Code, Tax-Prop., § 9-242(e)(1)(ii). The extension of this program is consistent with this state enabling legislation. The Law Department approves this bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Chief Solicitor

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