
CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG
Mayor



DEPARTMENT OF LAW
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July 23, 2019

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

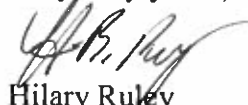
Re: City Council Bill 19-0414 – High Performance Newly Constructed
Dwellings – Property Tax Credit

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 19-0414 for form and legal sufficiency. The bill would create a new tax credit for certain newly constructed dwellings. It would be available to owners of a high-performance newly constructed dwellings, as those terms are defined in state tax law, so long as it is a principle residence and a person files for the credit within 90 days of purchase or enactment of the ordinance if purchase occurred after March 31, 2019. The owner must also not be receiving the Newly Constructed Dwelling Tax Credit. The credit begins with the first full taxable year after the property qualifies for the credit and lasts for five full taxable years in diminished amounts each year.

The City Council has the authority to enact this credit pursuant to Section 9-242 of the Tax Property Article of the Maryland Code. The Law Department approves the bill for form and legal sufficiency.

Very truly yours,



Hilary Ruley
Chief Solicitor

cc: Andre M. Davis, City Solicitor
Jeffrey Amoros, Mayor's Office of Government Relations
Elena DiPietro, Chief Solicitor, General Counsel Division
Victor Tervalo, Chief Solicitor
Ashlea Brown, Assistant Solicitor