

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

August 11, 2014

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

Re: City Council Bill 14-0407 – Tax Credits – Portable Homestead

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 14-0407 for form and legal sufficiency. The bill establishes a property tax credit for a dwelling newly purchased by a homeowner who has previously received, for a certain period, the homestead property tax credit. The bill provides for the amount, duration, and termination of the credit; imposes certain qualifications for and limitations and conditions on the credit; and provides for the calculation of the local homestead tax credit on termination of the credit.

The 2014 Acts of Maryland require:

the Mayor and City Council to grant, by law, a property 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 homestead tax credit] for the preceding 5 years for a dwelling located in Baltimore City.

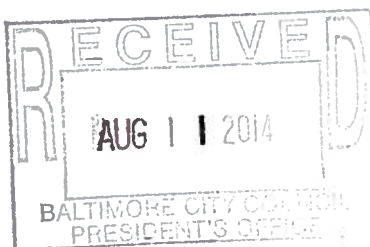
2014 Acts of Maryland, Chapter 623, § 9-304(g)(2). The State law requires the City to allocate no more than \$3,000,000 each year toward the credit.

The Law Department recommends amending page 4, line 13. A drafting error occurs in the use of the term “subsection.” The language should read “section.”

Council Bill 14-0407 fully embodies the State law requirements. If the recommended amendment is made, the Law Department will approve the bill for form and legal sufficiency.

Sincerely yours,

Victor K. Tervalo
Chief Solicitor



*Fav.
With
Amend*

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief, Opinions & Advice
Hilary Ruley, Chief Solicitor
Jennifer Landis, Assistant Solicitor