CITY OF BALTIMORE

CATHERINE E. PUGH, Mayor



DEPARTMENT OF LAW

101 City Hall Baltimore, Maryland 21202

May 8, 2017

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

> City Council Bill 17-0030 - Tax Credits - Citywide High-Performance Re:

Market-Rate Rental Housing - Extension of Eligibility

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 17-0030 for form and legal sufficiency. The bill would amend Sections 10-18 of Article 28 of the City Code concerning the Citywide High-Performance Market-Rate Rental Housing tax credit. The amendments change the sunset of the tax; extending the application deadline to December 31, 2022, and requiring any occupancy permit for a building receiving the credit to be obtained before June 30, 2024.

The changes are consistent with the state law authorizing these credits. Md. Code, Tax Prop., §9-242. Therefore, the Law Department approves this bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley **Chief Solicitor**

David E. Ralph, Acting City Solicitor cc: Karen Stokes, Director, Mayor's Office of Government Relations Kyron Banks, Mayor's Legislative Liaison Elena DiPietro, Chief Solicitor, General Counsel Division Victor Tervala, Chief Solicitor Jennifer Landis, Assistant Solicitor





