

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

February 4, 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 15-0566 – Portable Homestead Tax Credits – Extending Coverage

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 15-066 for form and legal sufficiency. The bill would amend language in Section 10-1.1 of Article 28 of the City Code concerning the City's implementation of the portable homestead property tax credit to clarify that the recipient may also receive the targeted homeowner's tax credit under Section 10-16 of Article 28 of the City Code. This change is consistent with the 2015 amendment to the state law enabling the portable homestead credit. Md. Code, Tax Prop., §9-304(g); 2015 Md. Laws ch. 68.

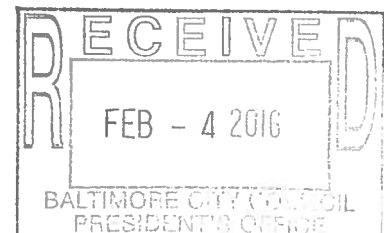
In addition, the uncodified Section 3 of this bill clarifies that if the General Assembly does not extend this credit past its current sunset date of June 30, 2024, then the entirety of Section 10-1.1 of Article 28 of the City Code implementing the portable homestead tax credit will also sunset.

The Law Department approves this bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley  
Chief Solicitor

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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