

CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG  
Mayor



DEPARTMENT OF LAW  
ANDRE M. DAVIS, CITY SOLICITOR  
100 N. HOLLIDAY STREET  
SUITE 101, CITY HALL  
BALTIMORE, MD 21202

July 15, 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 19-0389 – High-Performance Market-Rate Rental  
Housing (Citywide) – Eligibility for Tax Credit

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 19-0389 for form and legal sufficiency. The bill would modify Section 10-18 of the Taxes Article of the Baltimore City Code, which currently provides for a credit against the real property taxes for certain High-Performance Market-Rate Rental Housing projects that contain twenty or more rental units. The change would reduce the number of required rental units from twenty to ten. This change is in keeping with the authority given to the City Council by the General Assembly and found in Section 9-242 of the Tax-Property Article of the Maryland Code.

It is important to note that this change will apply prospectively only unless the bill is amended to make it retroactive. *See, e.g., Waters v. Montgomery Co.*, 337 Md. 15, 28-29 (1994) (citations omitted). If retroactivity is desired, the bill should be amended, if needed, to address the application process for those properties that would be eligible for the modified credit but would not have been eligible for the original credit.

Since City Council Bill 19-0389 is consistent with the powers granted to the Mayor and City Council by the State, the Law Department approves it for form and legal sufficiency.

Very truly yours,

A handwritten signature in blue ink, appearing to read 'Hilary Ruley', is written over a blue horizontal line.

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 Tervalá, Chief Solicitor  
Ashlea Brown, Assistant Solicitor