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CITY OF BALTIMORE

BRANDON M. SCOTT  
Mayor



DEPARTMENT OF LAW  
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December 8, 2021

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 21-0177 – Renters’ Property Tax Relief Supplement

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 21-0177 for form and legal sufficiency. The bill would create a program to give renters a payment from the City. The renters that would qualify for this payment are those entitled to a state real property tax credit. Md. Code, Tax-Prop., § 9-102.

To be clear, the City payment is NOT a real property tax credit and is NOT authorized by this state law. Rather, this would be a City program to pay renters who qualify for this state tax credit an extra amount of money. A nearly identically worded bill creating this exact same additional payment to renters was enacted in Montgomery County, Maryland in July of 2015. Montgomery County Maryland Code, § 20-82 (enacted by 2015 Laws of Montgomery County, ch. 42). To avoid confusion or misleading people, the City Council may want to codify this program in another part of the City Code rather than in Subtitle 10 (Local Credits) of Article 28 (Taxes) of the City Code since it is not a tax credit. Montgomery County, for example, codifies its supplemental payment program within a Chapter of its code called “Finance” and not in the part of its laws for local real property tax credits.

The City has authority to enact a benefits program. City Charter, Art. II, § (47). However, the funding for such a program must be appropriated in the annual ordinance of estimates and any necessary supplementals. City Charter, Art. VI, §§ 7-9. An amendment to clarify this is attached. Subject to the necessary amendment, the Law Department can approve the bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley  
Chief Solicitor

cc: James L. Shea, City Solicitor  
Nina Themelis, Mayor’s Office of Government Relations  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Ashlea Brown, Chief Solicitor  
Victor Tervalá, Chief Solicitor

**AMENDMENTS TO COUNCIL BILL 21-0177**  
(1<sup>st</sup> Reader Copy)

Proposed by: Law Dep't

On page 1, in line 17 before "THE" insert "SUBJECT TO THE NECESSARY APPROPRIATION OF FUNDS FOR THIS PURPOSE,"