

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

May 15, 2014

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

Re: City Council Bill 14-0359 – Tax Credits – Citywide High-Performance  
Market-Rate Rental Housing

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 14-0359 for form and legal sufficiency. The bill provides a Citywide property tax credit for certain newly constructed or converted high-performance market-rate rental housing projects and establishes related limitations, conditions, and qualifications. The bill provides for the administration of the credit. It defines certain terms and sets a date for the program's termination.

Section 9-242 of the Tax- Property Article of the Annotated Code of Maryland permits local governments such as Baltimore City to grant, by law, a local property tax credit for a high performance building. The State statute defines a high performance building as a building achieving certain LEED related ratings. See Md. Ann. Code Tax-Property Art., § 9-242(a). In addition to authorizing the credit, the State law permits a local government to establish the amount of the property tax credit, its duration, the criteria and qualification necessary to receive the credit, "and any other provisions necessary to carry out this section." § 9-242(c).

Council Bill 14-0359 satisfies the State law requirements. As there are no legal impediments to the adoption of this bill, the Law Department approves it for form and legal sufficiency as drafted.

Sincerely yours,

*Elena R. DiPietro*

Elena R. DiPietro  
Chief Solicitor



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cc: George Nilson, City Solicitor  
Angela C. Gibson, Mayor's Legislative Liaison  
Hilary Ruley, Chief Solicitor  
Victor Tervalo, Chief Solicitor  
Jennifer Landis, Assistant Solicitor