

CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

October 24, 2008

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

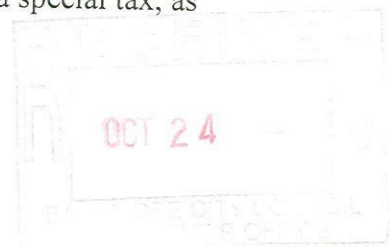
Re: City Council Bill 08-0161 – Westport Waterfront – Special Taxing
District

Dear Madame President and City Council Members:

The Law Department has reviewed City Council Bill 08-0161. The bill would: (1) designate a special taxing district to be known as the “Westport Waterfront Special Taxing District” (the “Special Taxing District”); (2) establish a special fund for the Special Taxing District (the “Special Tax Fund”); and (3) authorize the levy of a special tax upon all real and personal property within the Special Taxing District. The bill authorizes the pledge of the special tax revenues “to the payment by or reimbursement to the City for debt service or related costs which the City is obligated to pay or has paid” on certain bonds (the “Bonds”), the replenishment of any reserve fund, as well as payment of expenses and administrative costs related to the operation of the Special Taxing District. The bill provides for a special effective date.

Council Bill 08-0161 is consistent with Article II, § 62A of the Baltimore City Charter. Section 62A permits the City to designate a special taxing district, to authorize the levy of a special tax, and to issue bonds to finance certain infrastructure improvements. As a prerequisite to issuing bonds under § 62A, the City must, by ordinance: (1) “designate an area or areas as a special taxing district;” (2) “create a special fund with respect to the special taxing district;” and (3) “provide for the levy of an ad valorem or special tax on all real and personal property within the special taxing district at a rate or amount designed to provide adequate revenues to pay the principal of, interest on, and redemption premium, if any, on the bonds, to replenish any debt service reserve fund, and for any other purpose related to the ongoing expenses of or security for the bonds.” *See* § 62A(e).

Council Bill 08-0161 fulfills the requirements of § 62A by designating the Special Taxing District, creating the Special Tax Fund, and authorizing the levy of a special tax, as described in Exhibits 2 and 3 of the bill.



On page 3, line 31, the Law Department recommends adding “structured parking facilities that are publicly owned or privately owned, but serve a public purpose” in order to comply with the definition of “infrastructure improvement” in the Charter. *See* Baltimore City Charter, §62A (b)(6).

Subject to the above amendment, the Law Department approves the bill for form and legal sufficiency.

Very truly yours,



Ashlea H. Brown
Special Assistant Solicitor

cc: The Honorable Stephanie Rawlings-Blake
George A. Nilson, City Solicitor
Angela C. Gibson, Mayor’s Legislative Liaison
Linda C. Barclay, Chief Solicitor
Elena R. DiPietro, Senior Solicitor
Deepa Bhattacharyya, Assistant Solicitor
Hilary Ruley, Assistant Solicitor