



December 10, 2013

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 13-0293– Unsafe Vacant Structure

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 13-0293 for form and legal sufficiency. The bill would change the criteria for a vacant building in the City's Building, Fire and Related Code and require that an opening on any floor in a vacant building be boarded.

The Law Department notes that whether a building is vacant is important for tax exemptions. Owners of certain buildings deemed vacant can make a payment in lieu of real property tax or may be granted a full or partial tax exemption or credit. *See* Md. Code, Tax-Prop., §§7-504.2; 9-234; 9-304; City Code, Art. 28, §§10-3 (credit for vacant dwellings); §10-8 (credit for certain historic renovations over \$3.5million); §10-9 (credit for newly constructed market-rate rental housing). Additionally, buildings cited as vacant may be sold at tax sale for less than the amount owed in taxes, interest, penalties and expenses. Md. Code, Tax-Prop., §14-817. If the Mayor and City Council purchases such a building at tax sale, it can move to foreclose the right of redemption on that property at any time. Md. Code, Tax-Prop., §14-833.

Despite these many ways in which the definition of a vacant building is tied to the tax laws, nothing prohibits redefining what constitutes a vacant building. The Law Department approves the bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley ^{ecm}
Hilary Ruley
Assistant Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief Solicitor
Victor Tervalá, Assistant Solicitor
Jennifer Landis, Assistant Solicitor

