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CITY OF BALTIMORE

BRANDON M. SCOTT  
Mayor



DEPARTMENT OF LAW  
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September 19, 2023

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: Mayor and City Council Bill 23-0414 – Property Tax Credit Reform- Work  
Group

Dear President and City Council Members:

The Law Department has reviewed Mayor and City Council Resolution 23-0414 for form and legal sufficiency. The resolution would create an inter-departmental work group, including broad representation from stakeholders outside of Baltimore City government, to study and make recommendations for reforms to the City's property tax credit system. The work group will be staffed by the City Council President's Office. The Chair of the Finance and Performance Committee will serve as chair of the work group and the Chair of the Ways and Means Committee will serve as the vice chair. The work group will prepare its own recommended policy changes for each of the existing tax credits available for property development in Baltimore City. The inter-departmental representation will include but not be limited to, representatives from the Office of Equity and Civil Rights, the Department of Finance, the Department of Planning, the Baltimore Development Corporation, and the City Administrator's Office.

The City Council may create the proposed work group through the use of a resolution. The proposed members of the work group, however, are not subject to the laws regarding members of boards and commissions as they are not appointed pursuant to Art. IV, Section 6 of the Charter. Similarly, the City Council will not be able to compel attendance at the work group meetings. Any recommended policy changes drafted by the work group would be advisory only and neither the Mayor nor City Council would be required to adopt the recommended policy changes. In addition, the work group meetings may be subject to the provisions contained in the Open Meetings Act.

Subject to the limitations discussed above, the Law Department approves Mayor and City Council Bill 23-0414 – Property Tax Credit Reform- Work Group, for form and legal sufficiency.

Very truly yours,

*Teresa Cummings*  
Teresa Epps Cummings

cc:     Ebony M. Thompson, Acting City Solicitor  
          Stephen Salsbury, Deputy City Solicitor  
          Matthew Bradford, Chief of Staff  
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