

CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

February 6, 2009

The Honorable President and
Members of the Baltimore
City Council
c/o Karen Randle, Executive Secretary
409 City Hall
Baltimore, MD 21202

RE: City Council Bill 09-0263 – Tax Credits – Historical Restorations and
Rehabilitations

Dear President and Members

You have requested the advice of the Law Department regarding City Council Bill 09-0263. City Council Bill 263 extends the period within which applications may be accepted for the tax credit for historic restorations and rehabilitations. The current deadline is February 28, 2009. The extension in this bill would allow applications to be received until February 28, 2014.

The expansion of the deadline provided for in City Council Bill 09-0263 is consistent with the authority of the City Council. The Maryland Ann. Code, Tax Property Art., Sec. 9-204.1 grants to the Mayor and City Council, the authority to enact a historic restoration and rehabilitation tax credit. Section 9-204.1(d) provides that the Mayor and City Council may adopt any requirements and procedures that are necessary or appropriate to carry out the purpose of this section. The extension of the application deadline is consistent with this grant of authority.

City Council Bill 09-0263 is consistent with the authority of the City Council to provide for a historic restoration and rehabilitation tax credit. The Law Department, therefore, approves the City Council Bill 09-0263 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro
Assistant Solicitor



cc: Honorable Stephanie Rawlings-Blake
Angela Gibson, City Council Liaison
George A. Nilson, City Solicitor
Deepa Bhattacharyya, Assistant Solicitor
Ashlea Brown, Assistant Solicitor
Hilary Ruley, Assistant Solicitor