

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor

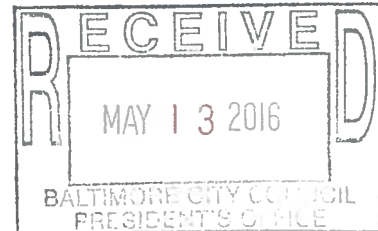


DEPARTMENT OF LAW

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

May 12, 2016

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: City Council Bill 16-0627 – Property Tax Credits – City Supplement to Homeowners' Tax Credit Program

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 16-0627 for form and legal sufficiency. The bill would add Section 10-20 to Article 28 of the City Code concerning the City's implementation of the statewide optional supplement to the Homeowners' property tax credit. State law allows the Mayor and City Council to "grant, by law, a local supplement to the Homeowners Property Tax Credit Program." Md. Code, Tax Prop., §9-215. The local supplement is administered by the State Department of Assessments and Taxation, with costs billed to the Mayor and City Council, and the program generally following all the rules that apply to the statewide program. Md. Code, Tax Prop., §9-215(d), (e). However, the local government may vary certain provisions for its local supplement, including age, years of residency, and combined income levels and percentages. Md. Code, Tax Prop., §9-215(e).

This is the appropriate bill to create a local supplement to the Homeowner's property tax credit. The Law Department approves this bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Chief Solicitor



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