

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

May 29, 2014

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 14-0335 – Newly Constructed Dwellings – Property Tax
Credit - Reauthorization

Dear President and Members

You have requested the advice of the Law Department regarding City Council Bill 14-0335. City Council Bill 335 reauthorizes and extends, until June 30, 2019, the availability of a property tax credit for newly constructed dwellings

Currently under the Tax Property Article, §9-304(d), no new credits for newly constructed dwellings may be granted after June 30, 2014. In the 2014 Session of the Maryland General Assembly, legislation was passed giving the Mayor and City Council of Baltimore the authority to provide by law for the granting of this credit through June 30, 2019. See 2014 Maryland Laws Ch. 478 (S.B. 267) (effective June 1, 2014). The provisions of City Council Bill 14-0335 are consistent with the grant of authority granted in Chapter 478.

City Council Bill 14-0335 is consistent with the authority of the City Council to provide for a newly constructed dwelling tax credit. The Law Department, therefore, approves the City Council Bill 14-0335 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro
Chief Solicitor

cc: Angela Gibson, City Council Liaison
George A. Nilson, City Solicitor
Hilary Ruley, Chief Solicitor
Victor Tervalá, Chief Solicitor
Jennifer Landis, Assistant Solicitor

