

CITY OF BALTIMORE

CATHERINE E PUGH, Mayor



DEPARTMENT OF LAW

ANDRE M. DAVIS, City Solicitor  
101 City Hall  
Baltimore, Maryland 21202

September 25, 2017

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 17-0120 – Property Tax Credit – Public Safety Officers

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 17-0120 for form and legal sufficiency. The bill would implement the local real property tax credit that is authorized by Section 9-304(i) of the Tax-Property Article of the Maryland Code.

That state law provides most of the requirements for the credit, which the City cannot alter. Md. Code, Tax- Prop., §9-304(i); *Worton Creek Marina, LLC v. Claggett*, 381 Md. 499, 512-513 (Md. 2004)(citations omitted). The credit is against the local portion of the real property tax “on a dwelling located in Baltimore City that is owned by a public safety officer.” Md. Code, Tax- Prop., §9-304(i)(2).

Dwelling is defined to be a house used and occupied as a principal residence “for more than 6 months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this section is sought,” and includes the lot upon which the house sits. Md. Code, Tax- Prop., §§9-304(i); 9-105(a)(5). A qualified dwelling can include certain condominiums and apartments. Md. Code, Tax- Prop., §§9-304(i); 9-105(a)(5)(ii).

A public safety officer is defined by the state to be a “firefighter, an emergency medical technician, or a law enforcement officer who is a sworn member of and employed full time by: 1. the Baltimore City Fire Department; 2. the Baltimore City Police Department; or 3. the Baltimore City Sheriff's Office.” Md. Code, Tax- Prop., §9-304(i)(1)(iii). That officer must separately qualify for the state’s homestead tax credit. Md. Code, Tax- Prop., §9-304(i)(2).

Each taxable year, the credit may not exceed the greater of \$2,500 or the total local real property tax imposed on the dwelling. Md. Code, Tax- Prop., §9-304(i)(3). If the public safety officer chooses to take this credit, he or she is prohibited from receiving any other property tax credit provided by Baltimore City, except the local portion of the homestead tax credit and the income tax rate offsetting credit. Md. Code, Tax- Prop., §9-304(i)(4).

The City has been granted the power to set the amount and duration of the credit. Md. Code, Tax- Prop., §9-304(i)(5). The City may also prescribe additional eligibility criteria, the rules

and procedures necessary for application and uniform processing and any other provisions necessary to carry out the state law.

Since City Council Bill 17-0120 is consistent with the powers granted to the Mayor and City Council by the State, the Law Department approves it for form and legal sufficiency.

Very truly yours,



Hilary Ruley  
Chief Solicitor

cc: Andre M. Davis, City Solicitor  
Karen Stokes, Director, Mayor's Office of Government Relations  
Kyron Banks, Mayor's Legislative Liaison  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Victor Tervalá, Chief Solicitor  
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