

CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

June 30, 2008

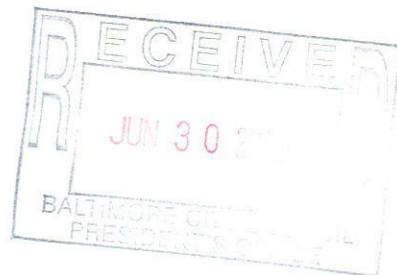
The Honorable President and  
Members of the Baltimore  
City Council  
c/o Karen Randle, Executive Secretary  
409 City Hall  
Baltimore, MD 21202

RE: City Council Bill 08-0097 –Sale of Residential Property-  
Disclosure of Property Tax

Dear President and Members

You have requested the advice of the Law Department regarding City Council Bill 08-0097. City Council Bill 97 would require a person who creates material advertising the sale of residential property to disclose the estimated full-year property tax on the property for the next full tax year after the property is transferred. The bill requires that the disclosure of property tax that would be paid by any buyer of the property in the next full tax year be given equal prominence with any amounts mentioned that the current owner pays in property tax on the property. At the request of the seller, the Department of Finance would be required to assist the seller in estimating the full-year property tax required to be disclosed.

Article II, Section 17 of the Baltimore City Charter gives the Mayor and City Council the authority to regulate all businesses, trades, vocations or professions. Article II, Section 47 also grants the authority by ordinance to maintain the peace, good government, health and welfare of Baltimore City as long as there is no conflict with the Charter or the laws of the State. Pursuant to this authority, the Mayor and City Council have provided for consumer protection and have specifically regulated real estate practices in Articles 2, Subtitle 14 of the Baltimore City Code. City Council Bill 97 would add further protections for persons involved in real estate transactions by making sure that persons purchasing residential property in Baltimore City are not misled as to the amount of real property tax that will be owed on the property after the sale is complete. Often the amount of taxes paid by the seller of a residential property is much less than the amount that would be owed by the purchaser.



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As the Mayor and City Council have the authority to legislate in this area, the Law Department approves the City Council Bill 08-0097 for form and legal sufficiency.

Sincerely yours,



Elena R. DiPietro  
Assistant Solicitor

cc: Honorable James B. Kraft  
Angela Gibson, City Council Liaison  
George A. Nilson, City Solicitor  
Linda C. Barclay, Chief Solicitor  
Deepa Bhattacharyya, Assistant Solicitor  
Ashlea Brown, Assistant Solicitor