

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

April 15, 2010

The Honorable President and Members
of the Baltimore City Council
Attn: Karen Randle, Executive Secretary
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Re: City Council Bill 10-0469– Property Tax – Discount for Early Payment

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 10-0469 for form and legal sufficiency. The bill would decrease the existing discount for early payment of property taxes as provided in Section 6-1 of Article 28 of the City Code. Currently, there is a 1% discount if the tax is paid on or before July 31 and a half a percent discount if it is paid after July 31 but on or before August 31. The bill would decrease the discount to only a half a percent if paid on or before July 31. There would no longer be a discount for payments made after July 31. The City is authorized to tax property under Section 6-202 of the Property Tax Article of the Maryland Code.

Since there are no legal impediments to the proposed amendments, the Law Department approves the bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Assistant Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief Solicitor
Ashlea Brown, Special Assistant Solicitor
Terese Brown, Assistant Solicitor

