
CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG
Mayor



DEPARTMENT OF LAW
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September 22, 2020

The Honorable President and Members
of the Baltimore City Council
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Re: City Council Bill 20-0589 – Perkins Somerset Oldtown Special Taxing District

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 20-0589 for form and legal sufficiency. The bill proposes to create a Port Covington Special Taxing District in accordance with Section (62A) of Article II of the City Charter. Such a taxing district must be created by ordinance. City Charter, Art. II, § (62A)(e)(1)(i). An ordinance is also required to levy the special tax at a designated rate or amount and to create a special fund into which those tax revenues are held prior to their disbursement to pay for specified improvement expenses. City Charter, Art. II, §§ (62A)(e)(1)(ii), (iii). There must be a public hearing on this bill and the date and time of the hearing must be advertised in a newspaper of general circulation in the City for at least 10 days prior to the hearing. Baltimore City Charter, Art. II, § (62A)(g)(3)(i).

Concerning the special fund, the ordinance must pledge and pay the revenue of the tax into that fund, provide that assessments and taxes levied in the district not be accelerated by reason of bond default and protect property owners from increased taxes due to default of other property owners in the district. City Charter, Art. II, §§ (62A)(e)(2), (3).

If there is to be a special tax instead of an ad valorem tax, the ordinance can address the maximum assessment of any property, a date after which no further special taxes are to be collected and any circumstances under which a special tax could be increased, if at all, due to default of any property owner. City Charter, Art. II, § (62A)(k)(3). The rate and method of apportionment of the Special Taxes is to be set forth in Exhibit 3 to the Ordinance. The text of Exhibit 3 appears to be inadvertently missing from the First Reader copy of this bill. The Law Department assumes that this text will be included in the final copy of the bill and that it will conform to the requirements of Section (62A)(e)(1) of Article II of the City Charter. Assuming that to be the case, the bill will conform generally to the requirements in the Charter. City Charter, Art. II, §§ (62A)(e)(iii), (k).

The recitals indicate that this special taxing district has been requested by both the owners of at least two-thirds of the assessed valuation of the real property located in the proposed special taxing district and at least two-thirds of the owners of the real property located in the proposed special taxing district as required by the Charter. City Charter, Art. II, § (62A)(c)(1).

Additionally, the Law Department notes that the bill references an Exhibit 1 map that appears to be inadvertently missing from the First Reader copy of the bill. The Law Department assumes that this map will be included in the final copy of the bill. Similarly, the Law Department notes that the bill references an Exhibit 4 concerning a Special Tax Allocation Report that appears to be inadvertently missing from the First Reader copy of the bill. The Law Department assumes that this report will be included in the final copy of the bill. There is a typo in the attached Schedule because it is referenced as Schedule "1" instead of "I." An amendment to correct this typo is attached to this bill report. Finally, the Law Department notes that City Council Bill 20-0587 and 20-0588 must also pass for this bill to be legally sufficient, as those other bills contain provisions necessary under the City Charter to effectuate this bill.

Assuming the appropriate exhibits are attached and the typo corrected, it passes along with City Council Bills 20-0587 and 20-0588 and the advertising requirement has been met, the Law Department can approve the bill for form and legal sufficiency.

Very truly yours,



Hilary Ruley
Chief Solicitor

cc: Dana P. Moore, Acting City Solicitor
Matthew Stegman, Mayor's Office of Government Relations
Elena DiPietro, Chief Solicitor, General Counsel Division
Victor Tervala, Chief Solicitor
Ashlea Brown, Assistant Solicitor

AMENDMENTS TO COUNCIL BILL 20-0589
(1st Reader Copy)

Proposed by: Law Dep't

Amendment No. 1

On page 7, in line 2, delete "1" and substitute "L."