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CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG  
Mayor



DEPARTMENT OF LAW  
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July 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 20-0552 – Tax Credit – Historical Properties

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 20-0552 for form and legal sufficiency. The bill would change the termination date for the Historic Improvements, Restorations and Rehabilitations Tax Credit program to allow applications for the tax credit to be received until February 28, 2022. The bill would also add the Department of Planning to the existing Department of Finance as promulgator of rules and regulations concerning the credit. It may be worth clarifying if the City Council intends for those Department to issue joint regulations or intends for them to each be able to issue their own regulations, which could conflict. It may be best to include the word "jointly" after "may" in line 18 on page 1 of the bill.

The General Assembly has given the City the authority to enact this tax credit. Md. Code, Tax-Prop., § 9-204.1. This includes the authority to adopt the methods and procedures of implementing the tax credit. Md. Code, Tax-Prop., § 9-204.1(c)(2). The extension of this program and the framework for agency regulations under it are both consistent with this state enabling legislation. The Law Department approves this 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 Tervalá, Chief Solicitor  
Ashlea Brown, Assistant Solicitor