

CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

January 13, 2009

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

Re: Baltimore City Council Bill 08-0219 – Waterfront Management District –
Supplemental Tax

Dear Madame President and City Council Members:

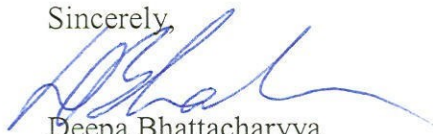
The Law Department has reviewed City Council Bill 08-0219 for form and legal sufficiency. The bill would delete the language in the Waterfront Management District Subtitle of the Special Benefits Districts Article of the City Code that states that all provisions that apply to credits of the Regular Tax apply to the Waterfront Management District Supplemental Tax. The intent of the bill is to ensure that property tax credits (such as the Homestead tax credit) that are applicable to the regular, citywide property tax do not apply to the Supplemental Tax in the Waterfront Management District.

The Law Department approves the language of the bill as introduced for form and legal sufficiency. However, we believe that the intent of the bill would be even clearer if it expressly stated that the credit provisions that apply to the Regular Tax do *not* apply to the Supplemental Tax. Therefore, we recommend the following amendment:

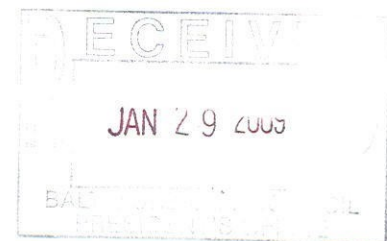
Amendment No. 1

(ii) all provisions that apply to assessments, refunds, [credits,] collections, and enforcement of the Regular Tax apply to the Supplemental Tax. Credits that are applicable to the Regular Tax do not apply to the Supplemental Tax unless provided for by ordinance.

Sincerely,


Deepa Bhattacharyya
Assistant Solicitor

cc: Angela Gibson
Ed Gallagher, Director of Finance
Andrew Kleine, Department of Finance



George Nilson, City Solicitor
Elena R. DiPietro, Assistant Solicitor
Ashlea Brown, Assistant Solicitor
Hilary Ruley, Assistant Solicitor

Amendment No. 1

On page 1, in line 22, after “Supplemental Tax.” insert “Credits that are applicable to the Regular Tax do not apply to the Supplemental Tax unless provided for by ordinance.”.