

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

June 6, 2013

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 13-0233 – Harbor Point Special Taxing District

Dear President and City Council Members:

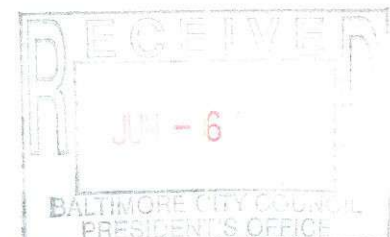
The Law Department has reviewed City Council Bill 13-0233 for form and legal sufficiency. The bill proposes to create a Harbor Point Special Tax District in accordance with Section (62A) of Article II of the City Charter. Such a tax district must be created by ordinance. City Charter, Art. II, §(62A)(e)(1)(i). 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 expenses. City Charter, Art. II, §§(62A)(e)(1)(ii), (iii).

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 due to default of any property owner. City Charter, Art. II, §(62A)(k)(3).

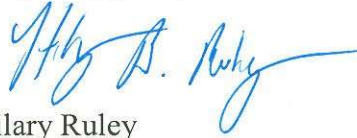
The recitals indicate that this special tax district has been requested by both the owners of at least two-thirds of the assessed valuation of the real property located in the proposed special taxing district and at least two-thirds of the owners of the real property located in the proposed special taxing district.

As this bill is accordance with the requirements of the City Charter, the Law Department approves it for form and legal sufficiency.



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Very truly yours,

A handwritten signature in blue ink, appearing to read "Hilary D. Ruley". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Hilary Ruley
Assistant Solicitor

cc: George Nilson, City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief Solicitor
Victor Tervalva, Assistant Solicitor