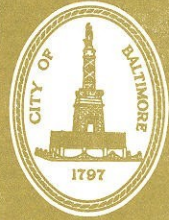


CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

October 6, 2011

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

Attn: Karen Randle Executive Secretary

Re: City Council Bill No. 09-0323 – Tax Credit – Conservation Land

Dear President and City Council Members:

You have requested the advice of the Law Department regarding City Council Bill 09-0323. City Council Bill 323 provides for a credit against City property tax for certain conservation land. The bill also provides for the amount and duration of the credit.

Maryland Ann. Code, Tax Property Art. Sec. 9-220 authorizes the Mayor and City Council of Baltimore to provide, by ordinance, for a property tax credit against City property tax for conservation land. State law defines the property that qualifies for the credit but grants the City Council authority to provide for the amount and duration of the credit and for any other provisions necessary to implement the credit.

City Council Bill 09-0323 is consistent with the authority granted to the City Council under State law. Accordingly, the Law Department approves City Council Bill 09-0323 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro  
Chief Solicitor



cc: George A. Nilson, City Solicitor  
Angela Gibson, City Council Liaison, Mayor's Office  
Hilary Ruley  
Ashlea Brown  
Victor Tervalá