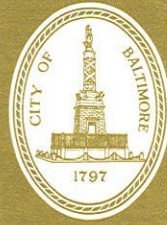


CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

April 22, 2008

The Honorable President and  
Members of the Baltimore  
City Council  
c/o Karen Randle, Executive Secretary  
409 City Hall  
Baltimore, MD 21202

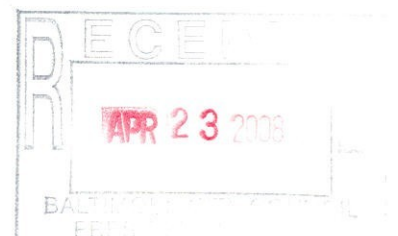
RE: City Council Bill 08-0057 – Property Tax Credits- High Performance Buildings

Dear President and Members:

You have requested the advice of the Law Department regarding City Council Bill 08-0057. City Council Bill 57 provides for a property tax credit for certain high-performance buildings. The bill provides for the amount of the credit, the qualifications for receipt of the credit and the duration of the availability of the credit.

In the Maryland Ann. Code, Tax Property Art., Section 9-242, the Mayor and City Council are given the authority to enact a tax credit against City property taxes imposed on high-performance buildings. Section 9-242 grants the Mayor and City Council the power to provide for the amount of the credit, the duration of the credit and the criteria and qualifications necessary to receive the credit and any other provision necessary to carry out Section 9-242. Based on this authority, the City Council, in Bill 57, has provided for a 100% tax credit. The property owner must apply for the credit within 180 days after the start of the first taxable year for which the credit is sought. The property owner must supply proof that the property complies with the standards for high-performance buildings. If approved for the credit, the credit may be taken for the ensuing 10 taxable years. Applications for the tax credits will not be accepted after March 1, 2012. The Director of Finance is granted authority under the bill to administer the tax credit, promulgate rules and regulations any delegate powers and duties to the City Collector or other City employees in connection with the administration of this credit.

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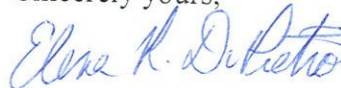
City Council Bill 08-0057

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City Council Bill 08-0057 is consistent with the authority granted under Section 9-242 of the Tax Property Art. of the Maryland Ann. Code. The Law Department, therefore, approves City Council Bill 08-0057 for form and legal sufficiency.

Sincerely yours,



Elena R. DiPietro  
Assistant Solicitor

cc: Honorable James B. Kraft  
Angela Gibson, City Council Liaison  
George A. Nilson, City Solicitor  
Linda C. Barclay, Chief Solicitor  
Deepa Bhattacharyya, Assistant Solicitor