## **CITY OF BALTIMORE**

BRANDON M. SCOTT Mayor



DEPARTMENT OF LAW EBONY M. THOMPSON, CITY SOLICITOR 100 N. HOLLIDAY STREET SUITE 101, CITY HALL BALTIMORE, MD 21202

October 1, 2024

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

> Re: City Council Bill 24-0576 – Historic Preservation – Conservation Districts – Establishment

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 24-0576 for form and legal sufficiency. The bill would add the concept of a "Conservation District" to several sections of Article 6 of the Baltimore City Code titled Historical and Architectural Preservation. It would then also expand the City's Historic Tax Credit, in Section 10-8 of Article 28 of the City Code to include properties within a Historic "Conservation District."

The City has power to regulate buildings. City Charter, Art. II, §§ (1), (47). Although the bill does not define a "Conservation District" specifically, it is a term of art defined in the National Historic Preservation Act, referenced in this bill. State law allows the City to create a local historic property tax credit. Md. Code, Tax-Prop., § 9-204.1(e)(1). The buildings must be on the national register of historic places, be within a certified heritage area or within the boundaries of a property or district designated by local law. Md. Code, Tax-Prop., § 9-204.1(f)(3). Additionally, the City's program must "be subject to eligibility requirements no less stringent than those applicable to credits authorized under § 9-204" of the state's Property Tax Article, which means that the buildings must have historic or architectural value, be designated under Title 8 of the state Land Use Article, be a landmark or an "architecturally compatible new structure that is located in a historic district." Md. Code, Tax-Prop., §§ 9-204.1(f)(1); 9-204(a). Buildings that meet these requirements within a locally designated Conservation District may be eligible for the local historic tax credit.

The Law Department can approve the bill for form and legal sufficiency.

Very truly yours,

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Page 2 of 2

## Chief Solicitor

cc: Ebony Thompson, City Solicitor Nina Themelis, Mayor's Office of Government Relations Elena DiPietro, Chief Solicitor, General Counsel Division Ashlea Brown, Chief Solicitor Michelle Toth, Assistant Solicitor Desiree Lucky, Assistance Solicitor