

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

September 16, 2016

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 16-0736 – Tax Credits – High-Performance Market-Rate
Rental Housing

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 16-0736 for form and legal sufficiency. The bill would amend Sections 10-17 (targeted areas) and 10-18 (citywide) of Article 28 of the City Code concerning the City's High-Performance Market-Rate Rental Housing tax credit. The amendments change how the tax is calculated and to allow for partial year credits.

Both changes are consistent with the state law authorizing these credits. Md. Code, Tax Prop., §9-242. Therefore, the Law Department approves this bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Chief Solicitor

cc: David Ralph, Acting City Solicitor
Angela C. Gibson, Mayor's Legislative Liaison
Elena DiPietro, Chief Solicitor, General Counsel Division
Victor Tervalá, Chief Solicitor
Jennifer Landis, Assistant Solicitor

