

CITY OF BALTIMORE

SHEILA DIXON, Mayor



DEPARTMENT OF LAW

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

May 26, 2009

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 09-0331 – Newly Constructed Dwellings – Property Tax  
Credit - Reauthorization

Dear President and Members

You have requested the advice of the Law Department regarding City Council Bill 09-0331. City Council Bill 331 reauthorizes and extends, until June 30, 2014, the availability of a property tax credit for newly constructed dwellings. The bill also allows homeowners to apply for the credit within 90 days of first receiving an assessment on the dwelling and establishes an amnesty period during which qualified owners can apply for the credit although they failed to apply when initially eligible.

In the 2009 Session of the Maryland General Assembly, legislation was passed giving the Mayor and City Council of Baltimore the authority to provide by law for a number of measures in relation to the newly constructed dwelling tax credit. House Bill 143, which was signed by the Governor and appears in Chapter 373 of the 2009 Laws of Maryland allows for the extension of the effective date of the newly constructed dwelling tax credit, the creation of two application periods, the creation of certain maximum credit limitations and the establishment of a one-time amnesty period. The provisions of City Council Bill 09-0331 are consistent with the grant of authority found in Chapter 373.

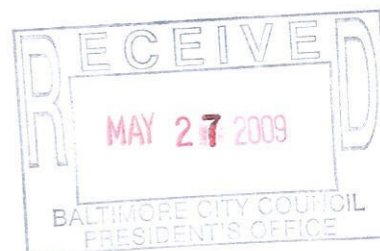
City Council Bill 09-0331 is consistent with the authority of the City Council to provide for a newly constructed dwelling tax credit.. The Law Department, therefore, approves the City Council Bill 09-0331 for form and legal sufficiency.

Sincerely yours,

Elena R. DiPietro  
Chief Solicitor



cc: Honorable Stephanie Rawlings-Blake  
Angela Gibson, City Council Liaison  
George A. Nilson, City Solicitor  
Deepa Bhattacharyya, Assistant Solicitor  
Ashlea Brown, Assistant Solicitor  
Hilary Ruley, Assistant Solicitor



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