
CITY OF BALTIMORE

BRANDON M. SCOTT
Mayor



DEPARTMENT OF LAW
JAMES L. SHEA, CITY SOLICITOR
100 N. HOLLIDAY STREET
SUITE 101, CITY HALL
BALTIMORE, MD 21202

March 28, 2022

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 21-0178 – Tax Credits- Historic Properties – Definition
of “Historic Property”

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 21-0178 for form and legal sufficiency. The bill would amend the definition of “Historic Property” in Section 10-8 (Historic Improvements, Restorations and rehabilitations”) in Article 28 of the City Code. The bill would expand the availability of this credit to any property over fifty years old. Currently, the credit is only available to eligible improvements to properties on the National Register of Historic Places, the City Landmark List, within the National Register Historic or Landmark District or the City Historical and Architectural Preservation District if CHAP certifies the property contributes to the historic significance of either of those districts.

This is a local real property tax credit that is authorized by Section 9-204.1 of the Tax-Property Article of the Maryland Code. That state enabling law only allows a tax credit for the “eligible improvements which are:

(i) located within the boundaries of:

1. a property listed individually on the National Register of Historic Places, or a national register historic or landmark district;
2. a property or district designated as a historic property or district under local law; or
3. a property included within the boundaries of a certified heritage area under § 13-1111 of the Financial Institutions Article; and

(ii) for a property or district under paragraph (3)(i)1 or 2 of this subsection, determined by the local historic district commission to be compatible with local historic preservation standards.

Md. Code Ann., Tax-Prop. § 9-204.1.

Therefore, the City is not allowed to grant a local real property tax credit to improvements made on just any property older than fifty years. Rather, state law only authorizes this tax credit

for the improvements to properties that meet the state criteria. For this reason, the Law Department cannot approve the bill for form and legal sufficiency.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Hilary Ruley". The signature is fluid and cursive, with the first name "Hilary" being more prominent than the last name "Ruley".

Hilary Ruley
Chief Solicitor

cc: James L. Shea, City Solicitor
Nina Themelis, Mayor's Office of Government Relations
Elena DiPietro, Chief Solicitor, General Counsel Division
Ashlea Brown, Chief Solicitor
Victor Tervalva, Chief Solicitor