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CITY OF BALTIMORE

BRANDON M. SCOTT  
Mayor



DEPARTMENT OF LAW  
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March 31, 2023

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 23-0369 – High Performance Inclusionary Housing Tax Credit

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 23-0369 for form and legal sufficiency. It would create a credit against the City's portion of the real property tax for certain properties providing inclusionary housing. The General Assembly has given the City the power to enact local real property tax credits for green buildings, deemed high performance, with almost any additional criteria that the City desires. Md. Code, Tax-Prop., § 9-242. This bill is within the scope of that state enabling law.

The Law Department defers to the Finance Department as to how this credit would be implemented—including whether other parts of Article 28 (Taxes) of the City Code need to be amended to allow this credit to be received in addition to other tax credits to effectuate the intent in Section (D)(2) of the bill.

The Law Department approves the bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley  
Chief Solicitor

cc: Ebony Thompson, Acting City Solicitor  
Nina Themelis, Mayor's Office of Government Relations  
Elena DiPietro, Chief Solicitor, General Counsel Division  
Ashlea Brown, Chief Solicitor  
Jeffrey Hochstetler, Chief Solicitor  
Teresa Cummings, Assistant Solicitor  
D'ereka Bolden, Assistant Solicitor  
Michelle Toth, Assistant Solicitor