

CITY OF BALTIMORE

STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW

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

May 18, 2016

Honorable President and Members  
of the City Council of Baltimore  
c/o Natwana Austin, Executive Secretary  
Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

Re: City Council Bill 16-0614 – Tax Sales – Interest Rate on Redemptions

Dear President and City Council Members:

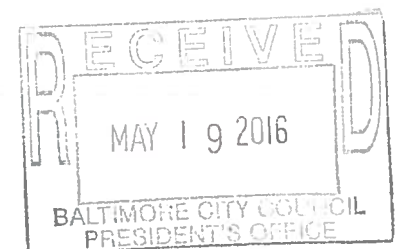
The Law Department has reviewed City Council Bill 16-0614 for form and legal sufficiency. This bill is for the purpose of reducing the interest rate applicable to the redemption of certain residential property from tax sale. The Tax Property Article of the Maryland Annotated Code, Section 14-820(b)(3) states that the rate of redemption is 6% in Baltimore City or a fixed by a law of the City Council. City Council Bill 16-0614 is an appropriate exercise of the authority granted to the City Council to set the rate of redemption for tax sale properties.

Where a law provides for the classification of property subject to its operation into different classes, and makes for one of such classes particular provisions so as to enforce the payment of the taxes on that class of property through regulatory inhibition on its use and devolution of title, the requirement of equality and uniformity is met if the provisions have impartial application to all members of such class so that the law shall operate equally and uniformly on all persons in similar circumstances. See 19 M.L.E. Revenue and Taxes Sec. 9. City Council Bill 16-0614 is consistent with this principle as all residential property is treated uniformly with respect to the applicable redemption rate.

The Law Department approves City Council Bill 16-0614 for form and legal sufficiency as it is within the authority granted to the Mayor and City Council by state law.

Sincerely,

Elena R. DiPietro  
Chief Solicitor



cc: Angela Gibson, City Council Liaison, Mayor's Office  
George Nilson, City Solicitor  
Hilary Ruley, Chief Solicitor  
Victor Tervalva, Chief Solicitor  
Jennifer Landis, Assistant Solicitor