
CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG
Mayor



DEPARTMENT OF LAW
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August 15, 2019

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 18-304 – Property Tax Credit – 9-1-1 Public Safety
Telecommunicators

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 18-304 for form and legal sufficiency. The bill would implement the local real property tax credit that is authorized by Section 9-262 of the Tax-Property Article of the Maryland Code.

After the bill was introduced, there was a slight change in State law. The term “9-1-1 public safety telecommunicator” was replaced by “9-1-1 specialist.” See, 2019 Maryland Laws Ch. 299 (H.B.1090). The definition of 9-1-1 telecommunicator (now “specialist”) was changed to “an employee of [Baltimore City] public safety answering point, or an employee working in a [Baltimore City] safety answering point, whose duties and responsibilities include: (i) receiving and processing 9-1-1 requests for emergency assistance;(ii) other support functions directly related to 9-1-1 requests for emergency assistance; or (iii) dispatching law enforcement officers, fire rescue services, emergency medical services, and other public safety services to the scene of an emergency.” Md. Code, Tax-Prop. § 9-262 (a)(3).

This change in terminology should be reflected in the bill to parallel state law (amendments attached).

The state law provides most of the requirements for the credit, which the City cannot alter. Md. Code, Tax- Prop., §9-262; *Worton Creek Marina, LLC v. Claggett*, 381 Md. 499, 512-513 (Md. 2004)(citations omitted). The credit is against the local portion of the real property tax “on a dwelling located in [Baltimore City] that is owned by a 9-1-1 specialist.” Md. Code, Tax- Prop., §9-262 (b). The credit is only available if the 9-1-1 specialist “is otherwise eligible for the credit authorized under § 9-105” of the Tax-Property Article, which is the Homestead Tax Credit. *Id.*

Dwelling is defined to be a house used and occupied as a principal residence “for more than 6 months of a 12-month period beginning with the date of finality for the taxable year for which the property tax credit under this section is sought,” and includes the lot upon which the

house sits. Md. Code, Tax- Prop., §§9-262; 9-105(a)(5)(i). A qualified dwelling can include certain condominiums and apartments. Md. Code, Tax- Prop., § 9-105(a)(5)(ii).

Each taxable year, the credit may not exceed the lesser of \$2,500 per dwelling or the total local real property tax imposed on the dwelling. Md. Code, Tax- Prop., §9-262 (c). If the 9-1-1 specialist chooses to take this credit, he or she is prohibited from receiving any other property tax credit provided by Baltimore City, except the local portion of the homestead tax credit and the income tax rate offsetting credit. CCB 18-0304, p. 3, line 10. The City is authorized to make this limitation as an additional eligibility requirement. Md. Code, Tax-Prop. § 9-262 (d)(3).

The City has been granted the power to set the amount and duration of the credit as well as the rules and procedures necessary for application and uniform processing and any other provisions necessary to carry out the state law. Md. Code, Tax- Prop., §9-262(d).

With the above changes, City Council Bill 18-304 is consistent with the powers granted to the Mayor and City Council by the State, the Law Department approves it for form and legal sufficiency.

Very truly yours,



Ashlea H. Brown
Assistant Solicitor

cc: Andre M. Davis, City Solicitor
Jeff Amoros
Elena DiPietro, Chief Solicitor, General Counsel Division
Hilary Ruley, Chief Solicitor
Victor Tervalá, Chief Solicitor

Amendments to Council Bill 18-304

(1st Reader Copy)

Proposed by: Law Dep't (to conform to recent changes in state law)

(To be offered to the Taxation, Finance and Economic Development Committee)

Amendment No. 1

Replace all references to "9-1-1 public safety telecommunicator" with "9-1-1 specialist"

Amendment No. 2

On page 2, line 6, after "EMPLOYEE" insert OF A PUBLIC SAFETY ANSWERING POINT

Line 8 delete ANSWERING, RECEIVING TRANSFERRING, AND DISPATCHING 9-1-1 CALLS and replace with RECEIVING AND PROCESSING 9-1-1 REQUESTS FOR EMERGENCY ASSISTANCE

Line 9, after FUNCTIONS insert DIRECTLY and after 9-1-1 delete CALLS and replace with REQUESTS FOR EMERGENCY ASSISTANCE

