
CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG
Mayor



DEPARTMENT OF LAW
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March 9, 2020

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 20-0503 University of Maryland at Baltimore –
Approving Application for Designation as a RISE Zone – Granting
Enhanced Local Property Tax Credit

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 20-0503 for form and legal sufficiency. The bill is a resolution of the Mayor and City Council for the purpose of approving the submission of an application from the University of Maryland at Baltimore, a “qualified institution” under the State’s Regional Institution Strategic Enterprise Zone (“RISE Zone”) Program, and joining in the application for designation of a RISE Zone along West Baltimore Street, as identified in the bill.

State law requires that “[t]he governing body” of the City “grant a tax credit ... against the property tax imposed on the eligible assessment of qualified property” within a RISE Zone. Maryland Code, Tax-Prop. § 9-103.1 (b). For a qualified property located in a designated focus area under Section 5-706 of the Economic Development Article of the Maryland Code, the amount of the tax credit is “equal to 100% of the amount of property tax imposed on the eligible assessment of the qualified property for each of the five taxable years following the calendar year in which the property initially becomes a qualified property.” Maryland Code, Tax-Prop., § 9-103.1(c)(4)(ii). State law allows for a qualified institution to apply for designation jointly with the City. COMAR 24.05.21.07. A public hearing with adequate notice must be held on the application prior to submission. COMAR 24.05.21.08 (D).

A resolution of the Mayor and City Council is the appropriate method to approve and jointly apply for designation of a RISE zone. The Law Department approves the bill for form and legal sufficiency.

Very truly yours,

Ashlea Brown
Assistant Solicitor

cc: Dana P. Moore, Acting City Solicitor
Matthew Stegman, Mayor’s Office of Government Relations
Elena DiPietro, Chief Solicitor
Hilary Ruley, Chief Solicitor
Victor Tervalá, Chief Solicitor