
CITY OF BALTIMORE

BERNARD C. "JACK" YOUNG
Mayor



DEPARTMENT OF LAW
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July 22, 2020

The Honorable President and Members
of the Baltimore City Council
Room 409, City Hall
100 N. Holliday Street
Baltimore, Maryland 21202

Re: City Council Bill 20-0555 – High-Performance Market-Rate Rental
Housing Tax Credit – Revision

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 20-0555 for form and legal sufficiency. The bill would amend the existing Tax Credit for High-Performance Market-Rate Rental Housing– Citywide in Section 10-18 of Article 28 (Taxes) of the City Code. The bill would remove tax-increment financing from Subsection (h) of Section 10-18 concerning tax credit duplication to allow a property to receive this credit even if it also receives tax-increment financing.

The General Assembly has given the City the authority to enact this tax credit. Md. Code, Tax-Prop., § 9-242. This includes the authority to create criteria and qualifications for the credit. Md. Code, Tax-Prop., § 9-242(c). The change proposed in this bill is consistent with this state enabling legislation. The Law Department approves this bill for form and legal sufficiency.

Very truly yours,

Hilary Ruley
Chief Solicitor

cc: Dana P. Moore, Acting City Solicitor
Matthew Stegman, Mayor's Office of Government Relations
Elena DiPietro, Chief Solicitor, General Counsel Division
Victor Tervalá, Chief Solicitor
Ashlea Brown, Assistant Solicitor