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CITY OF BALTIMORE

BRANDON M. SCOTT  
Mayor



DEPARTMENT OF LAW  
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BALTIMORE, MD 21202

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April 8, 2021

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 21-0062 – High Performance Newly Constructed  
Dwellings – Clarifications

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 21-0062 for form and legal sufficiency. It would clarify terms in the existing High Performance Newly Constructed Dwellings Local Tax credit by repealing Section 10-18.1 of Article 28 of the City Code and replacing it with revised language.

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 changes proposed in this bill are 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: James L. Shea, 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