

DOUGLAS F. GANSLER
Attorney General

Katherine Winfree
Chief Deputy Attorney General

John B. Howard, Jr.
Deputy Attorney General



ROBERT A. ZARNOCH
Assistant Attorney General
Counsel to the General Assembly

Sandra Benson Brantley
Bonnie A. Kirkland
Kathryn M. Rowe
Assistant Attorneys General

THE ATTORNEY GENERAL OF MARYLAND
OFFICE OF COUNSEL TO THE GENERAL ASSEMBLY

May 2, 2007

The Honorable Martin O'Malley
Governor of Maryland
State House
Annapolis, Maryland 21401-1991

Re: House Bill 755 / Senate Bill 486

Dear Governor O'Malley:

We have reviewed and hereby approve for constitutionality and legal sufficiency House Bill 755 and Senate Bill 486, "Property Tax Credit - Replacement Home Purchased After Acquisition of Dwelling for Public Use." We have addressed the issue of whether these identical bills violate the Uniformity requirement under Article 15 of the Maryland Declaration of Rights and have concluded that they do not.

HB 755/SB 486 authorize the Mayor and City Council of Baltimore City or the governing body of a county or municipal corporation to create, by law, a tax credit against county or municipal corporation property taxes for property purchased as a replacement dwelling for property that was acquired for public use. This new credit is similar to the Homestead Property Tax under the Tax-Property Article, § 9-105. The new credit will treat each property in a manner that depends upon the amount of the pre-existing Homestead Credit, and therefore raises a question regarding compliance with the Uniformity Clause.

Article 15 of the Maryland Declaration of Rights provides that the General Assembly shall provide by uniform rules for the assessment classification of land, improvements on land and personal property. Article 15 has been understood to require that "within each class of property and within each taxing district, each taxpayer's

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property should be assessed at the same proportion of market value (or actual worth) and the same tax rate should be applied.” 62 *Opinions of the Attorney General*, 54,56 (1977). This Office has long held the view that the Homestead Property Tax Credit, which limits the annual assessment increase, violates Article 15. 72 *Opinions of the Attorney General*, 350 (1987). However, a temporary lack of uniformity has been determined to not offend the Uniformity Clause. 62 *Opinions of the Attorney General*, 859 (1977); *Rogan v. County Commissioners*, 194 Md. 299 (1949). Likewise, because the credit authorized under the bills is limited to 5 years, it is our view that it would not offend Article 15.

Very truly yours,

Douglas F. Gansler
Attorney General

DFG:BAK:as

cc: Joseph Bryce
Secretary of State
Karl Aro