
CITY OF BALTIMORE

BRANDON M. SCOTT
Mayor



DEPARTMENT OF LAW
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March 17, 2026

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 26-0152 – Installment Payment Plans – Property Taxes in Arrears – Residential Property

Dear President and City Council Members:

The Law Department has reviewed City Council Bill 26-0152 for form and legal sufficiency. The bill would implement the state enabling law in Section 10-209 of the Tax-Property Article of the Maryland Code that permits the City to create by local law an installment payment plan for real property taxes in arrears on residential property. Md. Code, Tax-Prop., § 10-209; 2024 Md. Laws, ch. 771; 2025 Md. Laws, ch. 108. So long as the property owner remains in compliance with the installment payment plan by making a payment at least every ninety days, the state law prevents the City from collecting the overdue property taxes by any means provided in Subtitle 8 (Collections) of Title 14 (Process) of the Maryland Code including tax sale or judicial in rem foreclosure. Md. Code, Tax-Prop., § 10-209(c). The City law may establish the criteria for a payment plan, the process to enroll, the frequency and due dates and any other necessary provisions. Md. Code, Tax-Prop., § 10-209(d).

Since the bill is in accord with the state enabling law, the Law Department can approve it for form and legal sufficiency.

Very truly yours,

A handwritten signature in blue ink, appearing to read "Hilary Ruley".

Hilary Ruley
Chief Solicitor

cc: Ebony M. Thompson, City Solicitor
Ty'lor Schnella, Mayor's Office of Government Relations
Ashlea Brown, Chief Solicitor
Jeffrey Hochstetler, Chief Solicitor
Michele Toth, Assistant Solicitor
Desiree Lucky, Assistant Solicitor