

CITY OF BALTIMORE
ORDINANCE _____
Council Bill 21-0058

Introduced by: Councilmembers Ramos, Bullock, Dorsey, Middleton, Glover, Burnett, Cohen,
Conway, Torrence, Stokes

Introduced and read first time: March 22, 2021

Assigned to: Ways and Means Committee

Committee Report: Favorable with amendments

Council action: Adopted

Read second time: October 4, 2021

AN ORDINANCE CONCERNING

Real Property Tax – Installment Plans

1
2 FOR the purpose of authorizing that the real property taxes to be owed on certain properties may
3 be paid through a monthly installment plan; establishing the maximum term for an
4 installment payment plan in accordance with State law; requiring the Director of Finance to
5 adopt regulations to implement this subtitle; defining certain terms; providing for a special
6 effective date; and generally relating to installment payments of real property taxes in
7 Baltimore City.

8 BY authority of
9 Tax-Property Article
10 Section 10-208
11 Maryland Code

12 BY adding
13 Article 28 - Taxes
14 Section(s) 7A-1 through 7A-3, to be under the new subtitle,
15 “Subtitle 7A. Installment Payments”
16 Baltimore City Code
17 (Edition 2000)

18 **SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE,** That the
19 Laws of Baltimore City read as follows:

EXPLANATION: CAPITALS indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.
Underlining indicates matter added to the bill by amendment.
~~Strike out~~ indicates matter stricken from the bill by
amendment or deleted from existing law by amendment.

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Baltimore City Code

Article 28. Taxes

SUBTITLE 7A. INSTALLMENT PAYMENTS

§ 7A-1. DEFINITIONS.

(A) *IN GENERAL.*

IN THIS SUBTITLE, THE FOLLOWING TERMS HAVE THE MEANINGS INDICATED.

(B) *DIRECTOR.*

“DIRECTOR” MEANS THE BALTIMORE CITY DIRECTOR OF FINANCE OR THE DIRECTOR’S DESIGNEE.

(C) *PROPERTY.*

“PROPERTY” MEANS ANY UNIT OF REAL PROPERTY THAT IS SUBJECT TO THE REAL PROPERTY TAX OF BALTIMORE CITY.

§ 7A-2. ELECTION OF INSTALLMENT PAYMENTS.

(A) *IN GENERAL.*

THE LOCAL PORTION OF THE REAL PROPERTY TAXES THAT WILL BECOME DUE ON ANY ELIGIBLE PROPERTY MAY BE PAID IN A MONTHLY INSTALLMENT PAYMENT SCHEDULE AS AUTHORIZED IN STATE TAX-PROPERTY ARTICLE § 10-208.

~~(B) *ELIGIBILITY.*~~

~~(1) *IN GENERAL.*~~

~~TO BE ELIGIBLE FOR THE ELECTION OF INSTALLMENT PAYMENTS UNDER THIS SECTION, A PROPERTY SHALL BE OWNER-OCCUPIED.~~

~~(2) *PROOF OF OWNERSHIP.*~~

~~(i) THE DIRECTOR SHALL VERIFY OWNERSHIP OF THE PROPERTY THROUGH THE MARYLAND STATE DEPARTMENT OF ASSESSMENTS AND TAXATION.~~

~~(ii) IF THE RESIDENT’S NAME IS NOT ON THE DEED, THE DIRECTOR SHALL REQUIRE SUFFICIENT PROOF THAT THE DEED IS BEING TRANSFERRED TO THE RESIDENT OR BEING AMENDED TO REFLECT THE RESIDENT’S OWNERSHIP OF THE PROPERTY.~~

(B) TO BE ELIGIBLE FOR ELECTION OF INSTALLMENT PAYMENTS UNDER THIS ACTION, A PROPERTY:

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1 (1) SHALL BE LIABLE FOR PAYMENT OF TAXES UNDER § 5-101 OF THE
2 TAX-PROPERTY ARTICLE OF THE MARYLAND CODE; AND

3 (2) MAY NOT BE SUBJECT TO A DEED OF TRUST, A MORTGAGE, OR ANY
4 OTHER ENCUMBRANCE THAT INCLUDES THE ESCROWING OF PROPERTY TAX PAYMENTS.

5 (C) *TERM.*

6 THE TERM OF ANY INSTALLMENT PLAN UNDER THIS SUBTITLE MUST COMPLY WITH THE
7 STATE TAX-PROPERTY ARTICLE.

8 **§ 7A-3. RULES AND REGULATIONS.**

9 SUBJECT TO TITLE 4 {"ADMINISTRATIVE PROCEDURE ACT - REGULATIONS"} OF THE
10 GENERAL PROVISIONS ARTICLE, THE DIRECTOR MAY ADOPT RULES AND REGULATIONS TO
11 CARRY OUT THE PROVISIONS OF THIS SUBTITLE.

12 **SECTION 2. AND BE IT FURTHER ORDAINED,** That the catchlines contained in this Ordinance
13 are not law and may not be considered to have been enacted as a part of this or any prior
14 Ordinance.

15 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on ~~January 1,~~
16 ~~2022~~ July 1, 2023.

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Certified as duly passed this 18 day of October, 2021



President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,

this 18 day of October, 2021



Chief Clerk

Approved this _____ day of _____, 20____

Mayor, Baltimore City