



Sept. 28, 2021

Testimony in Support of City Council Bill 21-0099 – Study and Report – Tax Sale Accounting

Dear Chair Costello and Members of the Ways and Means Committee:

I am writing in support of City Council Bill 21-0099 – Study and Report – Tax Sale Accounting, to require the Department of Finance and the Office of the City Administrator to submit a report outlining how they will address problems with the accounting system preventing residents from paying correct property taxes, and problems with the tax lien sale system.

I am an attorney at Community Law Center, a nonprofit organization which provides free legal services to nonprofit and community organizations in Baltimore and statewide. Community Law Center partners with an provides legal assistance to communities and neighborhood associations in Baltimore City, on the issues that residents deem most significant for their communities. Property vacancy and neglect have long been identified as some of the most common, significant, and difficult to resolve issues on which Community Law Center receives requests for assistance from our community clients. In many cases, the issues with these vacant, nuisance properties can be connected to the tax sale system – as, for example, when a homeowner loses their property in tax sale, but the certificate purchaser never records a new deed, and the property is abandoned.

21-0099 would help address these issues, by investigating the issues underlying the City’s accounting system. We have heard from many residents, church and other institutions, and advocates that accounting and systems issues abound in tax sale. Property owners have seen issues with incorrect bill amounts, with tax credits not being applied after qualifying, and with making payments to the City only to see those payments go unrecorded, with their property still ending up in tax sale. The tax sale accounting study which 21-0099 would implement is necessary to ensure that Baltimore’s tax sale system is fair and efficient, and to protect City residents and property owners.

Community Law Center supports 21-0099. Thank you for your consideration.

Sincerely,
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