

**CITY OF BALTIMORE  
COUNCIL BILL 21-0058  
(First Reader)**

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

Introduced and read first time: March 22, 2021

Assigned to: Ways and Means Committee

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REFERRED TO THE FOLLOWING AGENCIES: City Solicitor, Department of Planning, Department of  
Housing and Community Development, Commission for Historical and Architectural  
Preservation, Department of Real Estate, Department of Finance, Board of Estimates, Baltimore  
City Information Technology

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Real Property Tax – Installment Plans**

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

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

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

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

EXPLANATION: CAPITALS indicate matter added to existing law.  
[Brackets] indicate matter deleted from existing law.

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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.

(C) *TERM.*

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

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1 **§ 7A-3. RULES AND REGULATIONS.**

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

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

8 **SECTION 3. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on January 1,  
9 2022.