

**CITY OF BALTIMORE
COUNCIL BILL 21-0024R
(Resolution)**

Introduced by: Councilmembers Ramos, McCray, Porter, Bullock, Middleton
Introduced and read first time: February 22, 2021
Assigned to: Ways and Means Committee

Committee Report: Favorable
Adopted: Yes

A COUNCIL RESOLUTION CONCERNING

Informational Hearing – Baltimore City Tax Sale

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2 FOR the purpose of inviting the Baltimore City Department of Finance, the Baltimore City
3 Department of Housing and Community Development, the Comptroller, Baltimore City
4 Information Technology, the Law Department, the Maryland Volunteer Lawyers Service and
5 other relevant parties to provide information and complete details and timeline, and amounts
6 of liens owed, disaggregated where appropriate by demographics, ages, owner-occupied
7 versus non-owner-occupied, and number of residents who have owned their property for
8 more than 25 years in tax sale this year; in addition, discussing the City’s powers related to
9 the state, programs already in place to assist homeowners in tax sale, possible reforms, an
10 update on implementation of the *In Rem* process for vacant and abandoned properties, and
11 any other relevant information of interest to the Baltimore City Council.

Recitals

12
13 **WHEREAS**, Tax sale is the process by which Baltimore and the State of Maryland collect
14 delinquent property taxes, environmental citations, liens and water bills;

15 **WHEREAS**, in Baltimore, owner-occupied homes with delinquent water bills are not
16 considered tax sale liens for owner occupied homes;

17 **WHEREAS**, the 2017 General Assembly Tax Sale Task Force recommended several reforms,
18 most of which Baltimore City and the General Assembly have implemented;

19 **WHEREAS**, Md. Code Ann., Tax-Property § 14-811(f)(1)-(2) allows for Baltimore to remove
20 seniors, disabled and low income homeowners from tax sale;

21 **WHEREAS**, many properties have been passed down through families without legal transfer
22 of title;

23 **WHEREAS**, the disproportionate number of tax certificates offered and sold are in
24 predominantly Black neighborhoods;

EXPLANATION: Underlining indicates matter added by amendment.
~~Strike out~~ indicates matter stricken by amendment.

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1 **WHEREAS**, tenants are adversely impacted when a property in which they reside is impacted
2 by tax sale;

3 **WHEREAS**, vacant properties cycling through tax sale provide an opportunity for
4 reinvestment;

5 **WHEREAS**, there is a recognition from the Baltimore City Council, General Assembly and
6 from local advocates that the process needs to be reformed to protect homeowners, particularly
7 our seniors; and

8 **WHEREAS**, reforms of this system are possible and need to be discussed.

9 **NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF BALTIMORE**, That the
10 Council invites the Baltimore City Department of Finance, the Baltimore City Department of
11 Housing and Community Development, the Comptroller, Baltimore City Information
12 Technology, the Law Department, the Maryland Volunteer Lawyers Service and other relevant
13 parties to provide information and complete details and timeline, and amounts of liens owed,
14 disaggregated where appropriate by demographics, ages, owner-occupied versus
15 non-owner-occupied, and number of residents who have owned their property for more than 25
16 years in tax sale this year; in addition, discussing the City’s powers related to the state, programs
17 already in place to assist homeowners in tax sale, possible reforms, an update on implementation
18 of the *In Rem* process for vacant and abandoned properties, and any other relevant information of
19 interest to the Baltimore City Council.

20 **AND BE IT FURTHER RESOLVED**, That a copy of this Resolution be sent to the Mayor, the
21 Comptroller, the Director of Baltimore City Information Technology, the Director of Finance, the
22 Acting Commissioner of Housing and Community Development, the Acting City Solicitor, the
23 Executive Director of the Maryland Volunteer Lawyers Service, and the Mayor’s Legislative
24 Liaison to the City Council.