

**CITY OF BALTIMORE
COUNCIL BILL 23-0373
(First Reader)**

Introduced by: Councilmember Ramos and the City Council President and Councilmember
Conway

At the request of: The Administration (Mayor's Office)

Introduced and read first time: April 17, 2023

Assigned to: Ways and Means Committee

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

A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Real Property Tax – Installment Plans - Tax in Arrears**

3 FOR the purpose of authorizing that certain real property taxes owed on qualifying 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 certain real property taxes in
8 Baltimore City.

9 BY authority of

10 Tax - Property Article
11 Section 14-811
12 Annotated Code of Maryland

13 BY adding

14 Article 28 - Taxes
15 Sections 7B-1 to 7B-3, to be under the new subtitle designation,
16 “Subtitle 7B. Installment Payments for Arrears”
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 7B. INSTALLMENT PAYMENTS FOR ARREARS

§ 7B-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.

§ 7B-2. ELECTION OF INSTALLMENT PAYMENTS.

(A) *IN GENERAL.*

ON ANY ELIGIBLE PROPERTY, THE LOCAL PORTION OF THE REAL PROPERTY TAXES THAT ARE IN ARREARS MAY BE PAID IN A MONTHLY PAYMENT PLAN AS AUTHORIZED IN STATE TAX - PROPERTY ARTICLE § 10-208.

(B) *ELIGIBILITY.*

TO BE ELIGIBLE FOR ELECTION OF INSTALLMENT PAYMENTS UNDER THIS SECTION, A PROPERTY:

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

(2) ONE OF THE FOLLOWING MUST APPLY:

(I) THE PROPERTY MUST HAVE BEEN IN ARREARS FOR AT LEAST 6 MONTHS;

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1 (II) THE CITY HAS MAILED THE STATEMENT DESCRIBED UNDER § 14-812 OF THE
2 STATE TAX - PROPERTY ARTICLE TO THE PERSON WHO LAST APPEARS AS
3 OWNER OF THE PROPERTY ON THE COLLECTOR'S TAX ROLL, AT THE LAST
4 ADDRESS SHOWN ON THE TAX ROLL; OR

5 (III) THE PROPERTY HAS BEEN REMOVED FROM THE ANNUAL TAX SALE AT ANY
6 TIME SINCE 2020.

7 (C) *TERM.*

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

10 **§ 7B-3. RULES AND REGULATIONS.**

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

14 **SECTION 2. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on
15 July 1, 2024.