

**CITY OF BALTIMORE**  
**ORDINANCE \_\_\_\_\_**  
**Council Bill 21-0099**

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Introduced by: Councilmembers Ramos, Bullock, Cohen, Dorsey

Introduced and read first time: June 21, 2021

Assigned to: Ways and Means Committee

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Committee Report: Favorable

Council action: Adopted

Read second time: October 4, 2021

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**AN ORDINANCE CONCERNING**

**Study and Report – Tax Sale Accounting**

FOR the purpose of requiring 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 so that these problems are fixed before the next tax sale; and providing for a special effective date.

**SECTION 1. BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF BALTIMORE, That:**

(a) No later than 120 days after the enactment of this Ordinance, the Department of Finance and the Office of the City Administrator shall 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.

(b) The report shall include:

(i) plans for a new system to ensure residents' payments are recorded properly by the accounting system so that residents do not receive a Final Bill and Legal Notice when they have paid their property taxes;

(ii) plans regarding how to correct all zip codes in the system so that residents who are supposed to receive tax bills or Final Bill and Legal Notice do receive them;

(iii) plans regarding how to correct balance discrepancies in the system;

(iv) plans regarding "tangled titles", in which a property remains in a deceased relative's name while an heir lives on the property, and which can prevent homeowners from accessing programs meant to help them with home repair, property tax discounts, and more;

**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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- 1 (v) plans for marketing the Homeowner’s Property Tax Credit as a valuable resource  
2 for our older adult and low-income homeowners, including partnerships,  
3 marketing and more;
- 4 (vi) plans regarding the implementation of a user portal that enables property tax  
5 payers to see the amount they owe and the breakdown of that balance;
- 6 (vii) plans regarding the correction and future prevention of situations in which a  
7 property is misclassified in SDAT because the Baltimore City Department of  
8 Land Records did not inform SDAT that the property was owner-occupied;
- 9 (viii) plans for the reclassification of misclassified property in City records;
- 10 (ix) plans regarding the implementation of property tax payment plans for delinquent  
11 homeowners, as required by the State Homeowner Protection Program;
- 12 (x) plans for marketing the Future Tax Savings Plan for payment of taxes;
- 13 (xi) plans regarding how to fix accessibility issues with Final Bill and Legal Notice;
- 14 (xii) plans regarding the correction and future prevention of situations in which a  
15 resident has paid taxes but due to accounting errors the resident’s property was  
16 incorrectly put up for tax sale; and
- 17 (xiii) plans addressing how to fix other obstacles that prevent homeowners from  
18 paying correct property taxes, such as:
- 19 (A) inflated property tax assessments;
- 20 (B) difficulty navigating the property tax assessment appeal process; and
- 21 (C) the assignment of property tax debts in excess of assessed property values.

22 **SECTION 2. AND BE IT FURTHER ORDAINED,** That this Ordinance takes effect on the date it is  
23 enacted.

**Council Bill 21-0099**

Certified as duly passed this 18 day of October, 2021



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President, Baltimore City Council

Certified as duly delivered to His Honor, the Mayor,  
this 18 day of October, 2021



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Chief Clerk

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

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Mayor, Baltimore City