

**CITY OF BALTIMORE  
COUNCIL BILL 21-0099  
(First Reader)**

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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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Referred to the following agencies: City Solicitor, City Administrator, Department of Finance

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A BILL ENTITLED

1 AN ORDINANCE concerning

2 **Study and Report – Tax Sale Accounting**

3 FOR the purpose of requiring the Department of Finance and the Office of the City Administrator  
4 to submit a report outlining how they will address problems with the accounting system  
5 preventing residents from paying correct property taxes and problems with the tax lien sale  
6 system so that these problems are fixed before the next tax sale; and providing for a special  
7 effective date.

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

9 (a) No later than 120 days after the enactment of this Ordinance, the Department of Finance  
10 and the Office of the City Administrator shall submit a report outlining how they will  
11 address problems with the accounting system preventing residents from paying correct  
12 property taxes and problems with the tax lien sale system.

13 (b) The report shall include:

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

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

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

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

24 (v) plans for marketing the Homeowner's Property Tax Credit as a valuable resource  
25 for our older adult and low-income homeowners, including partnerships,  
26 marketing and more;

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

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

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