



Legislation Details (With Text)

File #: 23-0373 **Version:** 0 **Name:** Real Property Tax - Installment Plans - Tax in Arrears

Type: Ordinance **Status:** In Committee

File created: 4/17/2023 **In control:** Ways and Means

On agenda: **Final action:**

Enactment date: **Enactment #:**

Title: Real Property Tax - Installment Plans - Tax in Arrears
For the purpose of authorizing that certain real property taxes owed on qualifying properties may be paid through a monthly installment plan; establishing the maximum term for an installment payment plan in accordance with State law; requiring the Director of Finance to adopt regulations to implement this subtitle; defining certain terms; providing for a special effective date; and generally relating to installment payments of certain real property taxes in Baltimore City.

Sponsors: Administration City Council, Odette Ramos, Mark Conway

Indexes: Real Property, Tax

Code sections:

Attachments: 1. 23-0373~1st Reader, 2. 23-0373 - Planning, 3. 23-0373 Real Estate

Date	Ver.	Action By	Action	Result
4/20/2023	0	Baltimore City Council	Refer to Dept. of Housing and Community Development	
4/20/2023	0	Baltimore City Council	Refer to Commission for Historical & Architectural Preservation	
4/20/2023	0	Baltimore City Council	Refer to Dept. of Real Estate	
4/20/2023	0	Baltimore City Council	Refer to Dept. of Finance	
4/20/2023	0	Baltimore City Council	Refer to Board of Estimates	
4/20/2023	0	Baltimore City Council	Refer to City Solicitor	
4/20/2023	0	Baltimore City Council	Refer to Dept. of Planning	
4/20/2023	0	Baltimore City Council	Refer to Mayor's Office of Information Technology	
4/17/2023	0	Baltimore City Council	Assigned	
4/17/2023	0	Baltimore City Council	Introduced	

Explanation: Capitals indicate matter added to existing law.
[Brackets] indicate matter deleted from existing law.

* **Warning:** This is an unofficial, introductory copy of the bill.
The official copy considered by the City Council is the first reader copy.

Introductory*

**City of Baltimore
Council Bill**

Introduced by: Councilmember Ramos and the City Council President
At the request of: The Administration (Mayor's Office)

A Bill Entitled

An Ordinance concerning

Real Property Tax - Installment Plans - Tax in Arrears

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

By authority of

Tax - Property Article
Section 14-811
Annotated Code of Maryland

By adding

Article 28 - Taxes
Sections 7B-1 to 7B-3, to be under the new subtitle designation,
“Subtitle 7B. Installment Payments for Arrears”
Baltimore City Code
(Edition 2000)

Section 1. Be it ordained by the Mayor and City Council of Baltimore, That the Laws of Baltimore City read as follows:

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;
 - (ii) the City has mailed the statement described under § 14-812 of the State Tax - Property Article to the person who last appears as owner of the property on the collector's tax roll, at the last address shown on the tax roll; or
 - (iii) the property has been removed from the annual tax sale at any time since 2020.

(c) *Term.*

The term of any installment plan under this section must comply with the State Tax - Property Article.

§ 7B-3. Rules and regulations.

Subject to Title 4 {“Administrative Procedure Act - Regulations”} of the City General Provisions Article, the Director may adopt rules and regulations to carry out the provisions of this subtitle.

Section 2. And be it further ordained, That this Ordinance takes effect on July 1, 2024.