



# City of Baltimore

City Council  
City Hall, Room 408  
100 North Holliday Street  
Baltimore, Maryland 21202

## Legislation Text

---

**File #: 23-0373, Version: 0**

---

**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.