



Legislation Text

File #: 21-0058, 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

A Bill Entitled

An Ordinance concerning

Real Property Tax - Installment Plans

For the purpose of authorizing that the real property taxes to be owed on certain 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 real property taxes in Baltimore City.

By authority of

Tax-Property Article
Section 10-208
Maryland Code

By adding

Article 28 - Taxes
Section(s) 7A-1 through 7A-3, to be under the new subtitle,
“Subtitle 7A. Installment Payments”
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 7A. Installment Payments

§ 7A-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.

§ 7A-2. Election of installment payments.

(a) *In general*.

The local portion of the real property taxes that will become due on any eligible property may be paid in a monthly installment payment schedule as authorized in State Tax-Property Article § 10-208.

(b) *Eligibility*.

(1) *In general*.

To be eligible for the election of installment payments under this section, a property shall be owner-occupied.

(2) *Proof of ownership*.

(i) The Director shall verify ownership of the property through the Maryland State Department of Assessments and Taxation.

(ii) If the resident’s name is not on the deed, the Director shall require sufficient proof that the deed is being transferred to the resident or being amended to reflect the resident’s ownership of the property.

(c) *Term*.

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

§ 7A-3. Rules and regulations.

Subject to Title 4 {“Administrative Procedure Act - Regulations”} of the 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 the catchlines contained in this Ordinance are not law and may not be considered to have been enacted as a part of this or any prior Ordinance.

Section 3. And be it further ordained, That this Ordinance takes effect on January 1, 2022.