



## Legislation Details (With Text)

<b>File #:</b>	21-0058	<b>Version:</b>	0	<b>Name:</b>	Real Property Tax - Installment Plans
<b>Type:</b>	Ordinance	<b>Status:</b>		<b>Status:</b>	Enacted
<b>File created:</b>	3/22/2021	<b>In control:</b>		<b>In control:</b>	Baltimore City Council
<b>On agenda:</b>		<b>Final action:</b>		<b>Final action:</b>	12/6/2021
<b>Enactment date:</b>		<b>Enactment #:</b>		<b>Enactment #:</b>	21-065

**Title:** 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.

**Sponsors:** Odette Ramos, John T. Bullock, Ryan Dorsey, Sharon Green Middleton, Antonio Glover, Kristerfer Burnett, Zeke Cohen, Mark Conway, James Torrence, Robert Stokes, Sr.

**Indexes:** Real Property, Tax

**Code sections:**

**Attachments:** 1. 21-0058~1st Reader, 2. Law 21-0058, 3. Planning Dept - 21-0058, 4. Real Estate 21-0058, 5. CHAP 21-0058, 6. BCIT 21-0058, 7. DHCD 21-0058, 8. Finance 21-0058, 9. Written Testimony #1 from O Ramos 21-0058, 10. 21-0058 MPBRC Testimony, 11. 21-0058 MVLS Testimony, 12. 21-0058 St Ambrose Housing Aid Testimony, 13. 21-0058 SOS Fund Testimony, 14. 21-0058 SOS Fund Testimony, 15. Final Synopsis 21-0058 9 28 21, 16. 21-0058 - Community Law Center Written Testimony, 17. Final Hearing Notes 21-0058, 18. cc21-0058(1)~1st (Comm), 19. 21-0058~3rd Reader, 20. BOE 21-0058, 21. 21-0058\_3rd Reader.pdfSIGNED (6), 22. Completed Bill 21-0058

Date	Ver.	Action By	Action	Result
12/9/2021	0	Mayor	Signed by Mayor	
10/18/2021	0	Baltimore City Council	Approved and Sent to the Mayor	
10/4/2021	0	Baltimore City Council	3rd Reader, for final passage	
10/4/2021	0	Ways and Means	Recommended Favorably with Amendment	
9/28/2021	0	Ways and Means	Recommended Favorably with Amendment	Pass
9/27/2021	0	Ways and Means	Scheduled for a Public Hearing	
3/25/2021	0	Baltimore City Council	Refer to Mayor's Office of Information Technology	
3/25/2021	0	Baltimore City Council	Refer to Dept. of Real Estate	
3/25/2021	0	Baltimore City Council	Refer to Dept. of Finance	
3/25/2021	0	Baltimore City Council	Refer to Board of Estimates	
3/25/2021	0	Baltimore City Council	Refer to City Solicitor	
3/25/2021	0	Baltimore City Council	Refer to Dept. of Planning	
3/25/2021	0	Baltimore City Council	Refer to Dept. of Housing and Community Development	
3/25/2021	0	Baltimore City Council	Refer to Commission for Historical & Architectural Preservation	

3/22/2021	0	Baltimore City Council	Assigned
3/22/2021	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

### **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.