



Legislation Details (With Text)

**File #:** 21-0099    **Version:** 0    **Name:** Study and Report - Tax Sale Accounting  
**Type:** Ordinance    **Status:** Enacted  
**File created:** 6/21/2021    **In control:** Baltimore City Council  
**On agenda:**    **Final action:** 12/6/2021  
**Enactment date:**    **Enactment #:** 21-069

**Title:** Study and Report - Tax Sale Accounting  
For the purpose of requiring the Department of Finance and the Office of the City Administrator to submit a report outlining how they will address problems with the accounting system preventing residents from paying correct property taxes and problems with the tax lien sale system so that these problems are fixed before the next tax sale; and providing for a special effective date.

**Sponsors:** Odette Ramos, John T. Bullock, Ryan Dorsey, Zeke Cohen

**Indexes:** Reports, Study, Tax Sales

**Code sections:**

**Attachments:** 1. 21-0099~1st Reader, 2. Law 21-0099, 3. BCIT 21-0099, 4. Finance 21-0099, 5. Written Testimony #1 from O Ramos 21-0099, 6. 21-0099 MPBRC Testimony, 7. CAO 21-0099, 8. 21-0099 MVLS Testimony, 9. Final Synopsis 21-0099, 10. Final Hearing Notes 21-0099 9 28 21, 11. 21-0099 - Community Law Center Written Testimony, 12. 21-0099 MPBRC Testimony, 13. 21-0099~3rd Reader, 14. 21-0099\_3rd Reader.pdfSIGNED, 15. Completed Bill 21-0099

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	
9/28/2021	0	Ways and Means	Recommended Favorably	Pass
9/20/2021	0	Ways and Means	Scheduled for a Public Hearing	
6/24/2021	0	Baltimore City Council	Refer to Mayor's Office of Information Technology	
6/24/2021	0	Baltimore City Council	Refer to Dept. of Finance	
6/24/2021	0	Baltimore City Council	Refer to City Solicitor	
6/24/2021	0	Baltimore City Council	Refer to Baltimore City Administrator	
6/21/2021	0	Baltimore City Council	Assigned	
6/21/2021	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 **Study and Report - Tax Sale Accounting**

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

#### **Section 1. Be it ordained by the Mayor and City Council of Baltimore, That:**

- (a) No later than 120 days after the enactment of this Ordinance, the Department of Finance and the Office of the City Administrator shall submit a report outlining how they will address problems with the accounting system preventing residents from paying correct property taxes and problems with the tax lien sale system.
- (b) The report shall include:
  - (i) plans for a new system to ensure residents' payments are recorded properly by the accounting system so that residents do not receive a Final Bill and Legal Notice when they have paid their property taxes;
  - (ii) plans regarding how to correct all zip codes in the system so that residents who are supposed to receive tax bills or Final Bill and Legal Notice do receive them;
  - (iii) plans regarding how to correct balance discrepancies in the system;
  - (iv) plans regarding "tangled titles", in which a property remains in a deceased relative's name while an heir lives on the property, and which can prevent homeowners from accessing programs meant to help them with home repair, property tax discounts, and more;
  - (v) plans for marketing the Homeowner's Property Tax Credit as a valuable resource for our older adult and low-income homeowners, including partnerships, marketing and more;
  - (vi) plans regarding the implementation of a user portal that enables property tax payers to see the amount they owe and the breakdown of that balance;
  - (vii) plans regarding the correction and future prevention of situations in which a property is misclassified in SDAT because the Baltimore City Department of Land Records did not inform SDAT that the property was owner-occupied;
  - (viii) plans for the reclassification of misclassified property in City records;
  - (ix) plans regarding the implementation of property tax payment plans for delinquent homeowners, as required by the State Homeowner Protection Program;
  - (x) plans for marketing the Future Tax Savings Plan for payment of taxes;
  - (xi) plans regarding how to fix accessibility issues with Final Bill and Legal Notice;

(xii) plans regarding the correction and future prevention of situations in which a resident has paid taxes but due to accounting errors the resident's property was incorrectly put up for tax sale;

(xiii) plans addressing how to fix other obstacles that prevent homeowners from paying correct property taxes, such as:

(A) inflated property tax assessments;

(B) difficulty navigating the property tax assessment appeal process; and

(C) the assignment of property tax debts in excess of assessed property values.

**Section 2. And be it further ordained,** That this Ordinance takes effect on the date it is enacted.