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BILL NO.: **SB 53**

TITLE: Real Property – Transfer to Heir – Exemption From
Prepayment

SPONSOR: Senator Kelly

COMMITTEE: Budget and Taxation

POSITION: **SUPPORT**

DATE: January 18, 2024

Baltimore County **SUPPORTS** Senate Bill 53 – Real Property – Transfer to Heir – Exemption From Prepayment. This legislation would provide an exemption from the requirement that all property taxes and other charges due on the property be paid prior to a property transfer being recorded. The exemption only applies for transfer of residential real property from the estate of a deceased individual to the heir of the deceased.

SB 53 seeks to address a situation that is often referred to as a “tangled title,” where a homeowner passes away without a will. This leaves their heir with a legal interest in a home in which they live, but their name is not on the deed. They might be paying the mortgage, property taxes, and utilities, but are not seen as the legal owner by the State. This is an issue that has caused many families to lose their homes. Generational wealth built through homeownership is put at risk when heirs are then unable to pay back-owed taxes immediately following the loss of their deceased family member.

The combined burdens of back-owed taxes and estate planning expenses are further compounded by the fact that the Homeowner’s Property Tax Credit is inaccessible before the title is transferred to the new owner. New owners are unable to sell their home, access local and state credit program, and even face the prospect of losing their homes to tax sale foreclosure. This scenario – which disproportionately impacts communities of color – is one that leads to the loss of a family’s most significant asset, leaving them without stable and secure housing. SB 53

seeks to address a piece of this issue by making it easier for heirs to secure the title of their home as they work to address any outstanding taxes and charges on the property.

Accordingly, Baltimore County urges a **FAVORABLE** report on SB 53. For more information, please contact Jenn Aiosa, Director of Government Affairs at jaiosa@baltimorecountymd.gov.