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To: Members of the Budget and Taxation Committee
From: MLTA Legislative Committee
Date: January 16, 2024 [Hearing date: January 18, 2024]
Subject: **SB 0053** – Real Property – Transfer to Heir – Exemption From Prepayment
Position: **Support**

The Maryland Land Title Association (MLTA) **SUPPORTS Senate Bill 0053** – Real Property – Transfer to Heir – Exemption From Prepayment.

The Maryland Land Title Association (MLTA) is a professional organization working on behalf of title industry service providers and consumers and is comprised of agents, abstractors, attorneys, and underwriters.

The bill seeks to remove the requirement of semi-annual payment of real property taxes that are due for the current taxable year under § 10-204.3 of the Tax –Property Article in order to record a deed conveying real property to heirs of a decedent.

We understand that the intent behind this bill is to eliminate a hurdle for heirs who may be unable for financial reasons to transfer to themselves real property that may otherwise be used as collateral for a loan sufficient to pay outstanding taxes and utilities. The MLTA is in favor of any legislation that enables the transfer of real property to heirs of a decedent

If the MLTA could make suggestions for possible amendments, they would be:

- The reach of the statute be extended to heirs *and legatees* of a decedent;
- The bill be amended to also take into account municipal/county fees and charges which are themselves considered taxes and which could represent as daunting a hurdle to recordation as the real property tax.

Should you wish input on these matters by members of the MLTA, please let us know and we would be happy to place you in contact with one or more land title professionals who can provide examples and suggested language.