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MAYOR

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SB0053

January 17, 2024

TO: Members of the Senate Budget and Taxation Committee
FROM: Nina Themelis, Director of Mayor's Office of Government Relations
RE: Senate Bill 53 – Real Property - Transfer to Heir - Exemption from Prepayment

POSITION: SUPPORT

Chair Guzzone, Vice Chair Rosapepe, and Members of the Committee, please be advised that the Baltimore City Administration (BCA) supports Senate Bill (SB) 53.

SB 53 allows families to transfer deeds from a deceased homeowner to a family heir without prepaying outstanding property taxes. This would clear an important barrier faced by moderate-to-low-income families who are trying to transfer the family home from one generation to another.

Stabilizing families, homes, and neighborhoods is a critical goal for the Baltimore City Administration, especially our Health Department and the Department of Housing and Community Development. The family home is often the only major asset a working-class Baltimore City family owns. When the homeowner, usually an older adult, dies, the family may face legal and financial impediments to retitling the home – in particular, the requirement that a new deed can only be recorded until outstanding property taxes are paid. This requirement may delay the transfer of the property to a family member, or even render it impossible.

SB 53 allows families more time to establish payment plans and access resources to pay outstanding taxes. As a result, the home stays in the family, reducing the risk of homelessness and family destabilization. This is especially important for multigenerational households, which frequently include older adults who need family support.

For these reasons, the BCA respectfully requests a **favorable** report on SB 53.