



SB 53

Real Property – Transfer to Heir – Exemption From Prepayment

Hearing before the Senate Budget and Taxation Committee

Jan. 18, 2024

POSITION: Favorable

Community Law Center (CLC) is a 501(c)(3) nonprofit organization, which is a legal partner to Maryland neighborhoods and nonprofits in pursuit of more just and vibrant communities. CLC provides direct legal representation to communities and nonprofits on issues like tax exemption and organizational governance, real estate, contracts, intellectual property, employment law, and more. We advocate on issues that impact our Maryland neighborhood and nonprofit clients, including to reform the tax sale system and to prevent and redediate property vacancy and abandonment.

CLC supports SB 53 to make it easier for families to keep their homes after the family member on the deed passes away. SB 53 will allow residential real property to be transferred to a property owner's heirs without pre-payment of the property taxes. Removing this hurdle will make it easier for grieving family members to keep the home in the family. It will give the family time to address any tax issues that may arise and to apply for tax credits and assistance programs. Keeping properties in families builds generational wealth and strengthens neighborhoods by ensuring that properties stay occupied and maintained and are not abandoned.

CLC supports SB 53. Thank you for the opportunity to testify.

For the above reasons,

CLC urges a FAVORABLE VOTE ON SB 53.

Please contact Shana Roth-Gormley, Staff Attorney at Community Law Center, with any questions.

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