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**SB 283**

**Homeowners' Property Tax Credit – Application – Attestation of Gross Income**

Hearing before the Senate Budget and Taxation Committee

Jan. 17, 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 283 to make it easier for homeowners to apply for the Homeowners' Property Tax Credit.** Making this tax credit easier to access for homeowners who were not required to and did not file an income tax return will ensure that homeowners are able take advantage of this tax credit to make their homes more affordable and build and preserve generational wealth. Accessing the tax credit will help keep homeowners in their homes, thus strengthening their surrounding communities by keeping properties occupied and preventing property abandonment and vacancy.

CLC supports SB 283. Thank you for the opportunity to testify.

For the above reasons,

**CLC urges a FAVORABLE VOTE ON SB 283.**

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

ShanaR@communitylaw.org | 410-366-0922 x 118