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**To:** Members of the Ways and Means Committee  
**From:** MLTA Legislative Committee  
**Date:** January 29, 2024 [Hearing date: February 1, 2024]  
**Subject:** **HB 0029** – Real Property – Transfer to Heir – Exemption From Prepayment  
**Position:** **Favorable**

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The Maryland Land Title Association (MLTA) asks that you return a **favorable** recommendation for **House Bill 0029** – Real Property – Transfer to Heir – Exemption From Prepayment. Under current law, real property taxes that are due for the current taxable year under § 10-204.3 of the Tax –Property Article must be paid at the time of recordation in order to record a deed in the land records. This Bill would remove that requirement for deeds conveying residential real property from an estate to the heirs of the 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:

- That the reach of the statute be extended to heirs *and legatees* of a decedent;
- That 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.

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