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**To:** Members of the Ways and Means Committee  
**From:** MLTA Legislative Committee  
**Date:** February 12, 2024 [Hearing date: February 13, 2024]  
**Subject:** **HB 0591** – 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 0591** – Real Property – Transfer to Heir – Exemption From Prepayment. 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:

- 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.