



HB 1148

Property Taxes – Tax Sales, Heirs Protection Program, and Tax Credits

Hearing before the House Ways and Means Committee
March 3, 2026

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 tax sale and vacant properties.

CLC supports HB 1148 to provide more protection to Maryland residents and property heirs, to keep families in their homes and preserve generational wealth. HB 1148 would benefit Marylanders by:

- Expanding the definition of “homeowner” to include heirs and personal representatives of deceased homeowners;
- Creating an Heirs Protection Program and Heirs Protection Fund administered by the State Tax Sale Ombudsman to prevent tax sale of heirs’ properties, and allow heirs to remain in their homes and become the record title holder;
- When a homeowner passes away, assisting the property heirs with understanding and completing the process to become the title holder, receive tax credits, get legal assistance and grants to pay for probate fees; and
- Allowing heirs access to the property tax credits program.

These changes would make significant improvements in ensuring that families do not lose their homes after the death of a loved one. By ensuring that heirs receive assistance and protection, we can ensure that Marylanders’ grief and vulnerability after a loss is not compounded by losing their family home. When homeowners and heirs are protected and are able to receive assistance like that provided in HB 1148, the whole community benefits, by ensuring that we have protected our neighbors and by preventing the loss of generational wealth in a family’s home or the creation of a new vacant property.

CLC supports HB 1148. Thank you for the opportunity to testify.

For the above reasons,
CLC urges a FAVORABLE VOTE ON HB 1148.

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