



**DEPARTMENT OF  
ASSESSMENTS AND TAXATION**

*Larry Hogan, Governor · Boyd K. Rutherford, Lt. Governor · Michael Higgs, Director*

**DATE:** March 25, 2021

**BILL NUMBER:** HB0610

**COMMITTEE:** Budget and Taxation

**BILL TITLE:** Homeowners' Property Tax Credit - Eligibility of Surviving Family Member

**SDAT POSITION:** Letter of Information

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The State Department of Assessments and Taxation (SDAT) offers the following information for HB0610, a bill that would expand eligibility for the Homeowners' Tax Credit to include surviving family members, even if the property is not recorded in their name.

SDAT asks the committee to consider the following three issues as it deliberates HB0610.

First, the Department is not familiar with the phrase "nonprobate instrument of writing."

Second, the Department would have to interpret wills, trusts, and the laws of intestacy to determine the legitimacy of a surviving family member applicant. SDAT would need to request documentation such as birth, adoption, marriage, and death certificates to complete a thorough investigation.

Third, if the surviving family member applicant is approved for a homeowners' tax credit but does not inherit the property or transfer the property into their own name, SDAT's audit team will need to recoup any tax credits improperly paid.

*Office of the Director*

300 W. Preston St., Room 605, Baltimore, MD 21201

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410-767-1184 (phone)      1-800-552-7724 (MD Relay)  
410-333-5873 (fax)      1-888-246-5941 (toll free)