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**HEARING DATE:** January 19, 2022

**BILL:** SB0181

**TITLE:** Homeowners' Property Tax Credit – Application Filing Deadline – Extension

**SDAT POSITION:** SUPPORT

SB0181 is a proposal that came from the State Tax Sale Ombudsman's Office and is based on its experience helping homeowners and exploring challenges they may face paying their property taxes and keeping their homes.

This bill helps homeowners who have missed the Homeowners' Property Tax Credit (HPTC) application deadline but who are otherwise eligible to receive this important income-based credit.

This bill does not do away with the October 1 deadline entirely, but it waives the application deadline for: 1) first time HPTC applicants, and 2) those who have applied for the credit for the three years prior but missed the application deadline this year which lands them on the tax sale list in their county. These are the two application situations that the Ombudsman's Office often sees facing tax sale.

Carving out this targeted exception to the application deadline for homeowners who were either unaware of the credit or who were unable to apply as they usually do, would help struggling homeowners at a time when they need it most. It would give them access to a credit they otherwise qualify for, allow them to pay the remaining amount, if any, and help them stay in their homes.

**For these reasons, SDAT supports SB0181 and urges a favorable report.**