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Legislative District 44
Baltimore County

Judicial Proceedings Committee

Executive Nominations Committee

Joint Committees

Administrative, Executive, and Legislative Review

Children, Youth, and Families

Senate Chair Legislative Ethics

Chair Baltimore County Senate Delegation



THE SENATE OF MARYLAND Annapolis, Maryland 21401

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Testimony Regarding SB 196
Residential Ground Leases – Redemption and
Extinguishment - Requirements
Before the Judicial Proceedings Committee
February 9, 2023

Good afternoon Chairman Smith, members of the Judicial Proceedings Committee,

Senate Bill 196 addresses what is now considered a ground rent committee drafting error in 2007. This has resulted through the years of the Department of Assessment and Taxation current practice of rejecting any application for ground rent redemption final payment or final affidavit received too early being rejected.

In sum, Senate Bill 196 does not change any of the statutorily required waiting periods for the ground rent redemption process. SB 196 allows SDAT flexibility if a payment or final affidavit is received too early. For these reasons, I ask you to vote favorably in support of SB 196.