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HEARING DATE: January 17, 2024

BILL: SB0286

TITLE: Homeowners' Property Tax Credit - Application Filing Deadline - Extension for Homeowner Protection Program Enrollees

SDAT POSITION: SUPPORT

The Department of Assessments and Taxation Supports Senate Bill 286 - Homeowners' Property Tax Credit - Application Filing Deadline - Extension for Homeowner Protection Program Enrollees. This legislation would extend the deadline for homeowners to apply for the Homeowner's Property Tax Credit if they are already enrolled in the Homeowner Protection Program.

The Department implemented the Homeowner Protection Program (HPP) to assist vulnerable homeowners who are at risk of entering or are already in tax sale. The Department pays the enrollee's delinquent taxes and fees in the form of a loan, to be repaid on a schedule that is affordable to each enrollee. As part of the program, the Department offers guidance and resources to avoid the risk of entering tax sale in the future and explores other available resources to clear any present debt. All individuals who qualify for the Homeowner's Protection Program also qualify to receive the Homeowner's Tax Credit (HTC), an existing tool which is vital to keeping vulnerable residents in their homes by significantly reducing their property tax burden. To continue strengthening the HPP by leveraging existing resources, HB 154 would allow enrollees in the HPP to apply for the HTC after the standard deadline. This would ensure that residents at greatest risk are able to take emergency measures to leave tax sale, clear their debt, and stay in their homes.

Accordingly, the Department respectfully requests a **FAVORABLE** report on SB 286.