



## Baltimore City Councilwoman District 14

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## **Testimony**

## HB0054 – Property Tax- Transfer to Heir – Payment Plans FAVORABLE

## **February 2, 2024**

Honorable Chair Atterbeary and Distinguished Members of the House Ways and Means Committee:

I am writing to urge your support for HB0054-Property Tax- Transfer to Heir – Payment Plans. Thank you to Chair Atterbeary for introducing this legislation.

This is important legislation will help Baltimore City residents and residents across the state avoid tax sale, promote intergenerational wealth, and prevent vacant and abandoned properties.

Currently, in any transfer of property, the taxes and liens must be paid prior to the transfer of property. This includes the cases with heirs wanting to put a property they inherited in their name.

However, there are times when the decedent may have forgotten to pay the taxes, a water bill gets bigger, or any number of reasons, the taxes and liens are not paid. An heir would have to come up with the funds to pay off those liens first before making the property theirs. This is the situation we find in Baltimore City often, and it has frankly been one of the causes of our vacant property crisis. The heirs are unable to pay the liens and so the properly lays vacant.

HB0054 changes that. The bill allows for property to be transferred to heirs even if there are outstanding liens as long as there is a payment plan arrangement in place. This will allow for heirs to have the properties in their name, pay of the debt in time, and in the meantime apply for any programs to help with repairs, repayments, etc. as needed. Many of those programs are only available if the name is on the deed.

The second part of the HB0054 enables any county or municipality to create payment plans in general, not just for these heirs properties. This also will assist homeowners in Baltimore City and across the state avoid tax sale.

Please issue a favorable report for HB0054.

Please do not hesitate to contact me should you have any questions. I can be reached on 410-396-4814 or via email at <a href="mailto:odette.ramos@baltimorecity.gov">odette.ramos@baltimorecity.gov</a>.

Respectfully Submitted:

**Odette Ramos** 

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