

HB0054 Property Tax - Transfer to Heir - Payment Plans
Ways and Means Committee – February 6, 2024
Sponsor: Delegate Vanessa Atterbeary
Position: Favorable with Amendments

Testimony of Scott Poyer, Clerk of the Circuit Court, Anne Arundel County

Thank you, Chair Atterbeary, Vice Chair Wilkins, and members of the committee, for this opportunity to testify on House Bill 54. For the record, my name is Scott Poyer, Clerk of the Circuit Court for Anne Arundel County. I am also testifying on behalf of the Circuit Court Clerks' Association, representing the 24 elected Clerks throughout the State of Maryland.

The Clerks of the Circuit Court have reviewed the bill and would like to offer the following amendments for consideration:

- 1) On line 30 of page 3, and line 20 of page 5, replace **"THE CLERK OF THE CIRCUIT COURT"** with **"THE COUNTY OR MUNICIPAL CORPORATION TO WHICH THE TAXES, ASSESSMENTS, AND CHARGES ARE DUE..."** The Clerks believe that since the payment plan is entered into with the county or municipal corporation, not the Clerks or the Court, that it should be these entities who should provide the heir with the contact information for the State Tax Sales Ombudsman. Deeds must first go to the tax office prior to the clerk's office to be recorded.
- 2) Also, we recommend that the word **"OR"** be added to the end of section 3-104(a)(1)(i) and the following language be added as new section 3-104(a)(1)(ii): **"FOR DEEDS THAT HAVE BEEN APPROVED FOR A PAYMENT PLAN BY THE STATE TAX SALE OMBUDSMAN, ENDORSED WITH A CERTIFICATE INDICATING THAT A TAX PAYMENT PLAN HAS BEEN CLEARED BY THE COUNTY OR MUNICIPAL CORPORATION TO WHICH THE TAXES, ASSESSMENTS, AND CHARGES ARE DUE; AND"** The Clerks recommend this amendment

because we believe there should be some kind of documentation on the instrument transferring property that a payment plan has been filed with the collector of taxes. The Clerks currently do not record a deed without a stamp from the tax office showing it has been cleared by them for the taxes being paid.

Thank you for the opportunity to comment, and I am available if you have any questions.