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To: Members of the Ways and Means Committee
From: MLTA Legislative Committee
Date: February 2, 2024 [Hearing date: February 6, 2024]
Subject: **HB 0054** – Property Tax - Transfer to Heir - Payment Plans
Position: **Favorable**

The Maryland Land Title Association (MLTA) asks that you return a **favorable** recommendation for **House Bill 0054** – Property Tax - Transfer to Heir - Payment Plans. The bill would establish a limited exemption from the requirement that semi-annual payment of real property taxes that are due for the current taxable year under § 10-204.3 of the Tax –Property Article be paid in order to record a deed conveying real property to heirs of a decedent. The exemption would apply when the heirs enter into a payment plan to pay all taxes, assessments and charges due and owing on the property.

We understand that the intent behind this bill is to eliminate a hurdle for heirs who may be unable for financial reasons to transfer to themselves real property that may otherwise be used as collateral for a loan sufficient to pay outstanding taxes and utilities. The MLTA is in favor of any legislation that enables the transfer of real property to heirs of a decedent

If the MLTA could make suggestions for possible amendment, they would be:

- That the reach of the statute be extended to heirs and legatees of a decedent;

Should you wish input on these matters by members of the MLTA, please let us know and we would be happy to place you in contact with one or more land title professionals who can provide examples and suggested language.