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**HB0054**

February 6, 2024

**TO:** Members of the House Ways and Means Committee

**FROM:** Nina Themelis, Director of Mayor's Office of Government Relations

**RE:** House Bill 54 – Property Tax - Transfer to Heir - Payment Plans

**POSITION: SUPPORT**

Chair Atterbeary, Vice Chair Wilkins, and Members of the Committee, please be advised that the Baltimore City Administration (BCA) **supports** House Bill (HB) 54.

HB 54 allows residential real property to be transferred from a decedent to an heir without prepayment of real estate taxes provided that the heir enters into a payment plan with a vendor through a contract executed by the State Tax Ombudsman. The bill gives families more time to pay outstanding property taxes, thereby helping low-income families transfer assets from one generation to another.

Stabilizing families, homes, and neighborhoods is a critical goal for the Baltimore City Health Department as it seeks to support older adults in aging in place in Baltimore City. The family home is often the only major asset a working-class Baltimore City family owns. When the homeowner, usually an older adult, dies, the family may face legal and financial impediments to retitling the home. In particular, the requirement that a new deed can only be recorded until outstanding property taxes are paid may delay or render the property transfer to a family member impossible.

HB 54 allows the family more time to work out a payment plan and access resources to pay outstanding taxes. As a result, the home may stay in the family, reducing the risk of future homelessness and family destabilization. This is especially important for multigenerational households, which frequently include older adults who need family support.

For these reasons, the BCA respectfully request a **favorable** report on HB 54.