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MAYOR

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SB192

January 22, 2025

TO: Senate Budget & Taxation Committee

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

RE: Senate Bill 192 - Property Tax - Tax Sales - Revisions

POSITION: SUPPORT

Chair Guzzone, Vice Chair Rosapepe, and members of the Committee, please be advised that the Baltimore City Administration (BCA) **supports** Senate Bill (SB) 192.

SB192 would extend several tax sale protections for homeowners that currently only exist in Baltimore City across the entire State of Maryland. The bill would also increase the minimum threshold for liens and unpaid taxes that would place an owner-occupied property into tax sale as well as extend the period that a property owner has to redeem a property that has gone to tax sale. The bill also requires that the Tax Sale Ombudsman be notified when initial action is taken to foreclose the right of redemption on an owner-occupied property which will provide additional resources to owners of those properties.

The overall potential positive impact that SB 192 will have for residential property owners is significant. Baltimore City has provided protections for all residential properties, including both owner-occupied properties and non-owner occupied properties, since State law was enacted in 2019 to protect those property owners.

For these reasons, the Baltimore City Administration requests a **favorable** report on SB192.