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## **SB 724 Baltimore City – Tax Sales – Heir-Occupied Property and Registry**

### **Budget and Taxation**

Date: February 25, 2025

Time: 1:00pm

### **Position: SUPPORT WITH AMENDMENTS**

Fight Blight Bmore (FBB) stands firm in its mission to remediate blight through community-driven projects and programs. As an economic, environmental, and social justice organization, FBB recognizes that blight, manifested in vacant, abandoned, dilapidated, underutilized, and misutilized properties, is a product of systemic racism, including disinvestment and depopulation. These factors have significantly reduced taxable properties in historically Black neighborhoods across Baltimore. ***FBB supports SB724 with amendments because it would reduce vulnerabilities to home, equity, and neighborhood loss.***

To increase the effectiveness and efficiency of this bill the following amendments are proposed:

- Change Pg 1, lines 17-19 to say: In Baltimore City, the tax collector must not sell a property at tax sale if the total amount of taxes, interest, and penalties is less than \$1,000. This change aligns the bill with HB59/SB192.
- Change Pg 2, lines 2-5 to say: In Baltimore City, the tax collector may choose not to sell a home if it is owned by a homeowner or occupied by an heir of a deceased homeowner who is low-income, at least 65 years old, or disabled—if the City Tax Sale Ombudsman requests it. Removing extra eligibility requirements ensures protection reaches those who need it. Giving the Ombudsman the authority to make the request also reduces the burden on homeowners and aligns with the Ombudsman's role.
- Add language requiring the tax collector to transfer payments made on subsequent years' property taxes to outstanding tax liens if the lien purchaser attempts to foreclose on the owner's right to redeem. This reduces the chance of tax sale foreclosure resulting from unclear communications and notifications about redemption.
- Add language requiring the tax collector to remove a property from tax sale if the Tax Sale Ombudsman finds:
  - The property is misclassified
  - There is a billing error in the property tax record
  - There was a problem with billing notifications
  - A payment was made and applied to the wrong account, address, or tax year

This addition would reduce the instances of erroneous tax sales due to mistakes in the property tax record.

For the above reasons,

**Fight Blight Bmore urges a favorable report after integrating amendments above.**

Please contact Nneka Nnamdi, Founder, with any questions [nneka@fightblightbmore.com](mailto:nneka@fightblightbmore.com) 443.468.6041

**Note:** FBB and SOS Fund stand ready to seed the initial data set for the registry with 7700+ heirs properties identified during our recent Heirs Property Pilot. And, to help the responsible agencies design and roll out the registry.

***FBB supports SB724 with the above listed amendments, as it would be a step toward removing systemic barriers to generational wealth transfer and reduce vulnerabilities to home, equity and neighborhood loss. FBB asks that this committee accepts these amendments and then issues a favorable report on SB 724.***

For the above reasons,

**Fight Blight Bmore urges a favorable report after integrating amendments above.**

Please contact Nneka Nnamdi, Founder, with any questions [nneka@fightblightbmore.com](mailto:nneka@fightblightbmore.com) 443.468.6041