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March 23, 2021

TO: The Honorable Anne R. Kaiser  
Chair, Ways and Means Committee

FROM: The Office of the Attorney General

RE: (Crossover) SB 325 – Tax Sales – Redemption – Nondelinquent Taxes – **Letter of Support**

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The Office of Attorney General supports the goal of SB 325 to provide fair opportunity for people to redeem their homes by eliminating unnecessary tax burdens.

Housing redemption is a right.<sup>1</sup> After a tax sale, a home owner has “the right to ‘redeem’ . . . the property by [paying] the successful bidder . . . for the taxes and other expenses paid.”<sup>2</sup> But a home owner must overcome unnecessary tax burdens to exercise this right. And SB 325 is a response to this problem.

Senate Bill 325 reasonably lowers the house redemption cost by limiting “taxes, interest, and penalties accrued after the date of the tax sale” to “any *delinquent* taxes, interest, and penalties.”<sup>3</sup> Considering the short six month redemption period, lowering the burden is reasonable.<sup>4</sup> It is important that the State provide a proper balance between the public interest to prevent injustice or individual hardship, and the public interest to assure effective tax enforcement measures. Senate Bill 325 attempts to strike this balance.

For the foregoing reasons, the Office of the Attorney General urges a favorable report on SB 325.

cc: Members of the Ways and Means Committee

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<sup>1</sup> Md. Code. Ann., Tax-Pro. § 14-827 (West 2021).

<sup>2</sup> *Ortiz v. Walsh*, No. 3453, 2020 WL 4187842, at \*3 (Md. Ct. Spec. App. July 21, 2020).

<sup>3</sup> S.B. 325, at 2:5–7, 2021 Leg., 422d Sess. (Md. 2021) (emphasis added) (small caps omitted).

<sup>4</sup> Generally, redemption period is six months. This period may depend on location (e.g., Baltimore City provides nine months).