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HEARING DATE: March 8, 2023

BILL: SB0855

TITLE: Property Tax – *In Rem* Foreclosure

SDAT POSITION: SUPPORT

The State Department of Assessments and Taxation (SDAT) supports Baltimore City's strategy to use “in rem” foreclosure to expedite the process of returning nuisance properties to productive use.

This bill would make properties designated as nuisance by Baltimore City Building Code also subject to *in rem* foreclosure, and it would permit the City to determine the lien threshold.

In rem foreclosure is the process by which Baltimore City can foreclose on a vacant lot or vacant building if the municipal liens exceed the assessed value of the property. Baltimore City often reports that vacant and nuisance properties regularly cycle through the tax sale process each year and have negative impacts on the community. This bill provides a potential solution to this issue.

For these reasons, SDAT urges a favorable vote on SB0855.