

HOUSE BILL 889

Q2

6lr1891
CF 6lr3234

By: **Wicomico County Delegation**

Introduced and read first time: February 4, 2026

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Wicomico County – Property Tax Credit – Salisbury Neighborhood Housing**
3 **Services, Inc.**

4 FOR the purpose of authorizing the governing body of Wicomico County or a municipal
5 corporation in Wicomico County to grant, by law, a property tax credit against the
6 county or municipal corporation property tax imposed on certain real property owned
7 by Salisbury Neighborhood Housing Services, Inc.; and generally relating to a
8 property tax credit for real property owned by Salisbury Neighborhood Housing
9 Services, Inc.

10 BY adding to

11 Article – Tax – Property
12 Section 9–324(d)
13 Annotated Code of Maryland
14 (2019 Replacement Volume and 2025 Supplement)

15 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
16 That the Laws of Maryland read as follows:

17 **Article – Tax – Property**

18 9–324.

19 **(D) (1) THE GOVERNING BODY OF WICOMICO COUNTY OR THE**
20 **GOVERNING BODY OF A MUNICIPAL CORPORATION IN WICOMICO COUNTY MAY**
21 **GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL**
22 **CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 (I) OWNED BY SALISBURY NEIGHBORHOOD HOUSING
2 SERVICES, INC., WITH THE INTENTION OF RELINQUISHING OWNERSHIP IN THE NEAR
3 FUTURE;

4 (II) USED FOR THE PURPOSES OF DEVELOPMENT,
5 REHABILITATION, AND TRANSFER TO A PRIVATE OWNER; AND

6 (III) NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE
7 BUILDINGS OWNED BY SALISBURY NEIGHBORHOOD HOUSING SERVICES, INC.

8 (2) IF THE GOVERNING BODY OF WICOMICO COUNTY OR THE
9 GOVERNING BODY OF A MUNICIPAL CORPORATION IN WICOMICO COUNTY GRANTS
10 A PROPERTY TAX CREDIT UNDER THIS SUBSECTION, SALISBURY NEIGHBORHOOD
11 HOUSING SERVICES, INC., SHALL SUBMIT AN ANNUAL WRITTEN REPORT TO THE
12 GOVERNING BODY THAT DOCUMENTS THE FOLLOWING:

13 (I) ALL REAL PROPERTY HOLDINGS OF SALISBURY
14 NEIGHBORHOOD HOUSING SERVICES, INC., IN THE JURISDICTION GRANTING THE
15 TAX CREDIT; AND

16 (II) ALL TRANSACTIONS INVOLVING REAL PROPERTY HOLDINGS
17 OF SALISBURY NEIGHBORHOOD HOUSING SERVICES, INC., IN THE JURISDICTION
18 GRANTING THE TAX CREDIT.

19 (3) THE GOVERNING BODY OF WICOMICO COUNTY OR THE
20 GOVERNING BODY OF A MUNICIPAL CORPORATION IN WICOMICO COUNTY MAY
21 PROVIDE, BY LAW, FOR:

22 (I) THE AMOUNT, TERMS, SCOPE, AND DURATION OF THE TAX
23 CREDIT UNDER THIS SUBSECTION; AND

24 (II) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
25 SUBSECTION.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
27 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.