

HOUSE BILL 889

Q2

6lr1891
CF SB 847

By: **Wicomico County Delegation**

Introduced and read first time: February 4, 2026

Assigned to: Ways and Means

Committee Report: Favorable

House action: Adopted

Read second time: March 6, 2026

CHAPTER _____

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**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 GRANT, BY LAW, A PROPERTY TAX CREDIT AGAINST THE COUNTY OR MUNICIPAL
2 CORPORATION PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

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

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

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

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

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

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

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

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

26 (II) ANY OTHER PROVISION NECESSARY TO CARRY OUT THIS
27 SUBSECTION.

28 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
29 1, 2026, and shall be applicable to all taxable years beginning after June 30, 2026.