

ENROLLED

COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND

2025 Legislative Session

Legislative Day No. 22

Legislative Bill 2025- 13

Introduced: November 18, 2025

Introduced by: The Council President

AN ACT TO AMEND CHAPTER 90 OF THE WICOMICO COUNTY CODE, TITLED “TAX EXEMPTIONS” TO ADD A NEW SECTION 90-4 TO BE TITLED, “HABITAT FOR HUMANITY TAX CREDIT”.

WHEREAS, the Wicomico County Council is authorized under § 9-252 of the Tax-Property Article of the Annotated Code of Maryland to grant tax relief on certain property owned by Habitat for Humanity; and

WHEREAS, the Wicomico County Council desires to provide a local property tax credit to Habitat for Humanity of Wicomico County, Inc. to encourage acquisition, rehabilitation, and transfer of properties for affordable housing.

Section I. BE IT ENACTED AND ORDAINED BY THE COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND, IN LEGISLATIVE SESSION, that Chapter 90 of the Wicomico County Code, Titled, “Tax Exemptions” is hereby amended to add Section 90-4, titled, “Habitat for Humanity Tax Credit”, to read as follows:

Chapter 90 Tax Exemptions

SECTION 90-4 HABITAT FOR HUMANITY TAX CREDIT.

- A. THERE IS HEREBY ESTABLISHED A 100% PROPERTY TAX CREDIT ON REAL PROPERTY OWNED BY HABITAT FOR HUMANITY OF WICOMICO COUNTY, INC., (“HABITAT”) PROVIDED THAT:
1. THE PROPERTY IS OWNED WITH THE INTENTION TO REHABILITATE AND TRANSFER IT IN THE NEAR FUTURE FOR AFFORDABLE HOMEOWNERSHIP ;
 2. THE PROPERTY IS USED EXCLUSIVELY FOR DEVELOPMENT, REHABILITATION AND TRANSFER TO A PRIVATE CITIZEN.
 3. THE PROPERTY IS NOT OCCUPIED BY ADMINISTRATIVE OR WAREHOUSE BUILDINGS OWNED BY HABITAT; AND
 4. THE PROPERTY QUALIFIES AS “REAL PROPERTY” UNDER COUNTY TAX LAW.

B. APPLICABILITY PERIOD AND TERMS OF THE TAX CREDIT.

1. THE TAX CREDIT IS NOT AVAILABLE UNTIL TAX YEAR 2027, WHICH BEGINS JULY 1, 2026.
2. THE TAX CREDIT FOR EACH PROPERTY SHALL BE FOR NO MORE THAN FIVE CONSECUTIVE TAX YEARS OR UPON TRANSFER OF THE PROPERTY. A PROPERTY WHICH WAS NOT TRANSFERRED WITHIN FIVE TAX YEARS IS NOT ELIGIBLE TO RECEIVE THE TAX CREDIT AGAIN. FURTHER, UPON THE EXPIRATION OF THE TAX CREDIT, EITHER DUE TO A LAPSE IN TIME OR TRANSFER OF THE PROPERTY, HABITAT SHALL PAY THE FULL AMOUNT OF TAXES THAT ACCRUED DURING THE TAX CREDIT PERIOD; HOWEVER, NO INTEREST ON THE ACCRUED TAXES SHALL BE OWED BY HABITAT OR COLLECTED BY WICOMICO COUNTY.
3. THE TAX CREDIT SHALL BE APPLIED TO THE DISCOUNT AMOUNT AVAILABLE FOR PAYMENT MADE ON OR BEFORE AUGUST 31ST OF EACH FISCAL YEAR ON THE FULL ANNUAL TAX BILL.
4. IF A PROPERTY RECEIVING THE TAX CREDIT IS REASSESSED WHILE RECEIVING THE TAX CREDIT, THE AMOUNT OF TAXES DUE, FOLLOWING THE REASSESSMENT, SHALL BE BASED ON THE UPDATED ASSESSMENT AMOUNT AS DETERMINED BY THE MARYLAND DEPARTMENT OF ASSESSMENTS AND TAXATION.
5. THIRTY (30) DAYS PRIOR TO TRANSFER OF THE PROPERTY, HABITAT SHALL NOTIFY, IN WRITING, THE WCFD THAT A SALE OF THE PROPERTY WILL OCCUR IN THE NEXT 30 DAYS.

C. APPLICATION AND ADMINISTRATION.

1. APPLICATION

THE WICOMICO COUNTY FINANCE DEPARTMENT SHALL PREPARE AN APPLICATION FOR THE TAX CREDIT BY MARCH 1, 2026. THE APPLICATION SHALL BE POSTED ON THE COUNTY'S WEBSITE. HABITAT MUST APPLY FOR THE TAX CREDIT UNDER THIS SECTION BY SUBMITTING THE COMPLETED APPLICATION TO THE WICOMICO COUNTY FINANCE DEPARTMENT BY APRIL 1 EACH YEAR. THE FINANCE DEPARTMENT SHALL DETERMINE WHETHER A PROPERTY QUALIFIES FOR THE TAX DEFERRAL BY JUNE 1 EACH YEAR AND SEND WRITTEN NOTICE OF THE DECISION TO HABITAT. THE NOTICE SHALL INDICATE THE TOTAL AMOUNT OF TAXES CREDITED TO DATE AND HOW MANY YEARS OF POTENTIAL CREDIT REMAIN.

2. REPORTING REQUIREMENTS. IN ADDITION TO THE REQUIREMENTS OF SECTION A, TO QUALIFY FOR THE CREDIT, HABITAT SHALL SUBMIT AN ANNUAL WRITTEN REPORT TO THE COUNTY FINANCE DEPARTMENT BY APRIL 1ST DOCUMENTING:

- i. ALL OF HABITAT'S REAL PROPERTY HOLDINGS IN WICOMICO COUNTY; AND
- ii. ALL TRANSACTIONS INVOLVING HABITAT'S REAL PROPERTY HOLDINGS IN WICOMICO COUNTY, INCLUDING, BUT, NOT NECESSARILY LIMITED TO, THE DATE THE PROPERTY WAS ACQUIRED OR TRANSFERRED, THE PARTIES INVOLVED IN THE ACQUISITION OR TRANSFER, THE PURPOSE OF ACQUISITION AND THE CURRENT USE OF THE PROPERTY.

3. RIGHT TO DENY CREDIT. THE FINANCE DEPARTMENT SHALL DENY A TAX CREDIT ON ANY PROPERTY THAT DOES NOT MEET ALL ELIGIBILITY REQUIREMENTS SET FORTH IN THIS SECTION.

D. NO REFUNDS SHALL BE ISSUED ON TAXES PAID BY HABITAT FOR HUMANITY OF WICOMICO COUNTY, INC. PRIOR TO JULY 1, 2026.

SECTION II: BE IT FURTHER ENACTED AND ORDAINED BY THE COUNTY COUNCIL OF WICOMICO COUNTY, MARYLAND, IN LEGISLATIVE SESSION THAT this bill shall be known as Legislative Bill No. 2025-13 and shall take effect sixty (60) days after its enactment, unless a proper Petition for Referendum thereof shall be filed prior to said date; in which event, the Bill shall not take effect until the expiration of thirty (30) days following the approval of this Bill by a majority of the qualified voters of the County voting in any such referendum.

Certified correct as passed and adopted by the County Council of Wicomico County, Maryland this 10th day of December, 2025.

WICOMICO COUNTY, MARYLAND

By: John T. Cannon, President

By: Laura Hurley, Secretary

I HEREBY CERTIFY that copies of the above Bill are available to the public, the press and other news media at the time of its introduction.

By: Laura Hurley, Secretary

Explanation:

~~Strike Out~~ indicates matters deleted from existing law.

CAPITALS INDICATE MATTERS ADDED TO EXISTING LAW.

~~CAPITAL STRIKE OUT~~ indicates matter stricken from Bill by Amendment.

CAPITAL UNDERLINING indicates Amendments to Bill

COUNTY COUNCIL
OF
WICOMICO COUNTY, MARYLAND

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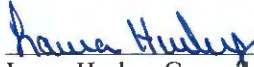
Legislative Day No. 22

LEGISLATIVE BILL NO. 2025-13

INTRODUCED BY: The Council President

LEGISLATIVE BILL NO. 2025-13: AN ACT to amend Chapter 90 of the Wicomico County Code, titled "Tax Exemptions" to add a new Section 90-4 to be titled, "Habitat for Humanity Tax Credit".

Introduced and read first time on November 18, 2025. Ordered posted and public hearing scheduled for December 16, 2025 at 10:00 a.m.



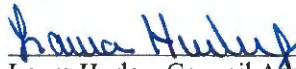
Laura Hurley, Council Administrator

PUBLIC HEARING: Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, the Bill was read for a second time at a public hearing held on December 16, 2025.



Laura Hurley, Council Administrator

CERTIFICATION: The undersigned hereby certifies that this Bill was Approved and Adopted by the County Council of Wicomico County, Maryland, on the 16th day of December, 2025.



Laura Hurley, Council Administrator

Presented to the County Executive for approval this 17th day of December, 2025, at 9:00 a.m./p.m. (5 days §411)



Laura Hurley, Council Administrator

BY THE COUNTY EXECUTIVE:



County Executive

APPROVED
Date: 12/17/2025
(21 days §411)

VETOED

Date: _____

BY THE COUNCIL:

Option One: This Bill, having been approved by the County Executive and returned to the Council, becomes law on December 17, 2025 and effective on: February 16, 2026.
(60 days §311)

Option Two: This Bill, having received neither the approval nor the disapproval of the County Executive with 21 days of its presentation, stands enacted on _____ and becomes effective on _____.
(60 days §311)

Option Three: This Bill, being exempt from the Executive Veto stands enacted on _____ and becomes effective on _____. (Charter Section 305)

ENROLLMENT: Legislative Bill No. 2025-13 is herewith submitted to the County Council of Wicomico County for enrollment as being the text as finally passed.



Laura Hurley, Council Administrator