

**Sen. Gile Written Testimony\_SB 851.docx.pdf**

Uploaded by: Dawn Gile

Position: FAV

DAWN D. GILE  
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THE SENATE OF MARYLAND  
ANNAPOLIS, MARYLAND 21401  
ANNE ARUNDEL COUNTY DELEGATION

**Written Testimony in Support of SB 851 - Anne Arundel County - Property Tax Credit - Rural Legacy Program**

Mr. Chair, Mr. Vice Chair, and Members of the Senate Budget and Taxation Committee:

SB 851 authorizes Anne Arundel County to grant, by law, a property tax credit for real property that is located in a specified Rural Legacy Area and for which the property owner has sold the development rights under the Rural Legacy Program, a program funded by grants from the Maryland Department of Natural Resources that is designed to preserve agricultural and natural resources in a designated Rural Legacy Area.

**Background**

Preservation of farms and forests is a priority goal in Maryland and Anne Arundel County. Preserving these lands protects natural resources, supports the agricultural economy, enhances quality of life, and supports smart growth and sustainable development. Anne Arundel County has preserved over 14,900 acres of land through our Agricultural and Woodland Preservation Program.

This legislation authorizes Anne Arundel County to provide a property tax credit for landowners that voluntarily enter into a Rural Legacy conservation easement, which extinguishes development rights and preserves the agricultural and natural resource values of the land. Property tax credits are already available to landowners who voluntarily preserve their property through the Maryland Agricultural Land Preservation Foundation (MALPF) program or the County's own preservation program and this bill would offer that same option for landowners who utilize the Rural Legacy program. The credit only applies to the County portion of the real property tax, not the State portion. There are existing provisions in State law specifically for Harford and Charles County to allow property tax credits for parcels under Rural Legacy conservation easement.

**Fiscal Impact**

The legislation is targeted and limited. There are only 21 properties in Anne Arundel County that currently have Rural Legacy easements and would be eligible. The tax credit would lower their property tax bills by about \$1,300 per year on average. That is not dramatic, but it is important to those landowners and is significant for the narrow profit margins on farms.

When comparing the 2025 real property tax bill for properties in the MALPF program (that receive the existing tax credit) and the Rural Legacy Program (that do not receive the tax credit), on average the Rural Legacy property owners pay approximately \$1,325 more in real property taxes annually.

Based on the current number of properties with a Rural Legacy conservation easement (21) and the county real property tax rate in fiscal 2026, Anne Arundel County property tax revenues could decrease by \$27,825 annually beginning in fiscal 2027, to the extent the property tax credit is granted. To the extent additional easements are purchased in the Anne Arundel County Rural Legacy Area, county property tax revenues will decrease accordingly.

### **Closing**

SB 851 is limited in scope and consistent with the intent of existing law. For these reasons, I respectfully request a favorable report on SB 851.

**Anne Arundel County \_B&T\_SB851.pdf**

Uploaded by: Steuart Pittman

Position: FAV

March 4, 2026

**Senate Bill 851**  
**Anne Arundel County - Property Tax Credit - Rural Legacy Program**  
**Senate Budget & Taxation Committee**

**Position: FAVORABLE**

Anne Arundel County **SUPPORTS** Senate Bill 851– Anne Arundel County - Property Tax Credit - Rural Legacy Program.

Preservation of farms and forests is a priority goal in Maryland and Anne Arundel County. Preserving these lands protects natural resources, supports the agricultural economy, enhances quality of life, and supports smart growth and sustainable development. Anne Arundel County has preserved over 14,900 acres of land through our Agricultural and Woodland Preservation Program. The Anne Arundel South Rural Legacy Area (RLA) comprises 37,381 acres in southern Anne Arundel County, aimed at preserving contiguous farms, forests, and natural resources, particularly between the Patuxent and Rhode Rivers. As of December 2025, nearly 58% (over 21,600 acres) of this area is protected through public parks and conservation easements. The County uses three conservation easement programs that are similar and complement each other:

- Rural Legacy - a program funded by grants from the Maryland Department of Natural Resources that is designed to preserve agricultural and natural resources in a designated Rural Legacy Area
- Maryland Agricultural Land Preservation Foundation (MALPF) - which focuses on preserving large farms with the most productive soils for agriculture. State funds are matched with County funds to purchase easements.
- County's own agricultural and woodland preservation program - which uses County funds only

These three programs are all voluntary, and in each the landowner places a permanent deed restriction on the property to limit future residential development. The government agency buys the development rights and the land stays in private ownership. Owners can continue to operate the farm, pass it on to the next generation or sell it to another farmer, and the deed restrictions remain. County staff work with landowners to match their property and their goals and needs with the program that best fits. In addition to paying to purchase the development rights, Anne Arundel County offers a tax credit on the County portion of the real estate bill. That tax credit is available to landowners with County and MALPF easements, but not to landowners with Rural Legacy easements.

This legislation authorizes Anne Arundel County to provide a property tax credit for

landowners that voluntarily enter into a Rural Legacy conservation easement, which extinguishes development rights and preserves the agricultural and natural resource values of the land. Property tax credits are already available to landowners who voluntarily preserve their property through the Maryland Agricultural Land Preservation Foundation (MALPF) program or the County's own preservation program and this bill would offer that same option for landowners who utilize the Rural Legacy program. The credit only applies to the County portion of the real property tax, not the State portion. There are existing provisions in State law specifically for Harford and Charles County to allow property tax credits for parcels under Rural Legacy conservation easement.

The legislation is targeted and limited. There are only 21 properties in Anne Arundel County that currently have Rural Legacy easements and would be eligible. The tax credit would lower their property tax bills by about \$1,300 per year on average. That is not dramatic, but it is important to those landowners and is significant for the narrow profit margins on farms. When landowners voluntarily put their property into these conservation programs, they are making major financial decisions for their family for generations to come. Funds for land conservation are limited. We need to leverage all of the programs and resources we can. The fact that the tax credit isn't available for one of the programs makes it much harder for the County and landowners to use.

Accordingly, Anne Arundel County respectfully requests a **FAVORABLE** report on Senate Bill 851.

# **MDFB - Support - SB851 Anne Arundel County – Prope**

Uploaded by: Tyler Hough

Position: FAV



## Maryland Farm Bureau

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410-922-3426 | [www.mdfarmbureau.com](http://www.mdfarmbureau.com)

March 4, 2026

**To:** Senate Budget and Taxation Committee

**From:** Maryland Farm Bureau, Inc.

**RE:** Support of SB851 - Anne Arundel County – Property Tax Credit – Rural Legacy Program

On behalf of the more than 7,000 member families of the Maryland Farm Bureau, I respectfully submit this written testimony in support of SB851 – Anne Arundel County – Property Tax Credit – Rural Legacy Program. This legislation would authorize Anne Arundel County to grant a property tax credit for property located within a designated Rural Legacy Area that has been permanently preserved.

Maryland is a national leader in land preservation. The State reached its goal of protecting 30% of its land area by 2030 six years early, achieving that milestone in early 2024. Maryland is now working toward preserving 40% of land by 2040. The Rural Legacy Program has been instrumental in this success, playing a major role in the State's ability to meet its 30x30 goal ahead of schedule. Through the Rural Legacy Program and other key partnerships, Maryland has conserved more than 1.9 million acres of land, protecting it from large-scale development while safeguarding its natural beauty, agricultural viability, and cultural heritage.

The Rural Legacy Program provides targeted funding to preserve large, contiguous tracts of land that support natural resource protection, agriculture, forestry, and environmental stewardship. By fostering public-private partnerships, the program empowers local governments and land trusts, those who best understand the landscape, to identify and protect the lands most critical to Maryland's economy, environment, and overall quality of life.

Allowing a property tax credit for preserved Rural Legacy lands would strengthen these efforts and help propel Maryland toward its 40x40 goal. This incentive would encourage additional landowners to participate in preservation programs and help safeguard our finite supply of agricultural land. Preserving farmland not only protects the land itself but also ensures that farming families can continue their operations for generations to come.

For these reasons, the Maryland Farm Bureau respectfully requests a favorable report on SB851.

A handwritten signature in black ink, appearing to read 'Tyler Hough', written over a horizontal line.

Tyler Hough  
Director of Government Relations

*Please contact Tyler Hough, [though@marylandfb.org](mailto:though@marylandfb.org), with any questions*