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1996 Regular Session
6lr2513

CF 6lr1590

By: Delegates Cryor, Beck, Mossburg, La Vay, Shriver, Genn, Goldwater, Kopp, and Barve

Introduced and read first time: February 2, 1996

Assigned to: Ways and Means

Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 6, 1996

CHAPTER ____

1 AN ACT concerning

2 **Property Tax ~~Exemption~~ Relief - Potomac Conservancy**

3 [TAG ftpt]FOR the purpose of providing a State property tax exemption for certain property owned
4 by the Potomac Conservancy and used for certain purposes; authorizing acounty to
5 grant, under certain conditions, a property tax credit for certain property owned by
6 the Potomac Conservancy that is used for certain purposes; and providing for the
7 applicability of this Act.

8 BY adding to

9 Article - Tax - Property

10 Section ~~7-218.4~~ 7-303

11 Annotated Code of Maryland

12 (1994 Replacement Volume and 1995 Supplement)

13 BY repealing and reenacting, with amendments,

14 Article - Tax - Property

15 Section 9-220

16 Annotated Code of Maryland

17 (1994 Replacement Volume and 1995 Supplement)

18 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF

19 MARYLAND, That the Laws of Maryland read as follows:

2

1 **Article - Tax - Property**

2 ~~7-218.1~~ 7-303.

3 PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF THE PROPERTY:

4 (1) IS OWNED BY THE POTOMAC CONSERVANCY; AND

5 (2) IS USED:

6 (I) TO ASSIST IN THE PRESERVATION OF A WILD NATURE AREA;

7 (II) TO ESTABLISH A NATURE RESERVE OR OTHER PROTECTED
8 AREA;

9 (III) FOR ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR

10 (IV) GENERALLY TO PROMOTE CONSERVATION.

11 9-220.

12 (a) (1) In this section the following words have the meanings indicated.

13 (2) "Conservation land" means real property that is:

14 (i) subject to a perpetual conservation easement donated to a land
15 trust on or after July 1, 1991; [or]

16 (ii) 1. acquired by a land trust on or after July 1, 1991;

17 2. owned in fee by that land trust; and

18 3. subject to a letter of intent, agreement, or option agreement
19 for the resale of the property to a government agency; OR

20 (III) OWNED BY THE POTOMAC CONSERVANCY.

21 (3) "Land trust" means a qualified conservation organization as defined in §
22 3-2A-01 of the Natural Resources Article.

23 (b) The Mayor and City Council of Baltimore City or the governing body of a
24 county or municipal corporation may grant, by law, a property tax credit against the
25 county or municipal corporation property tax imposed on conservation land that is used:

26 (1) to assist in the preservation of a natural area;

27 (2) for the environmental education of the public;

28 (3) generally to promote conservation; or

29 (4) for the maintenance of:

30 (i) a natural area for public use; or

31 (ii) a sanctuary for wildlife.

32 (c) The Mayor and City Council of Baltimore City or the governing body of a

33 county or municipal corporation may provide, by law, for:

3

1 (1) the amount and duration of the property tax credit under this section;
2 and

3 (2) any other provision necessary to carry out the property tax credit under
4 this section.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
6 October 1, 1996, and shall be applicable to all taxable years beginning after June 30,
7 1997.