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Q1

1996 Regular Session  
6lr1590

CF 6lr2513

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**By: Senators Roesser, Ruben, Frosh, and Forehand**

Introduced and read first time: February 1, 1996

Assigned to: Budget and Taxation

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Committee Report: Favorable with amendments

Senate action: Adopted

Read second time: March 15, 1996

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## CHAPTER \_\_\_\_

1 AN ACT concerning

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

3 FOR the purpose of ~~providing a property tax exemption for certain property owned by~~  
 4 ~~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~~ repealing and reenacting, with amendments,  
 9 Article - Tax - Property  
 10 Section ~~7-218.1~~ 9-220  
 11 Annotated Code of Maryland  
 12 (1994 Replacement Volume and 1995 Supplement)

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

### 15 **Article - Tax - Property**

16 ~~7-218.1.~~

17 ~~PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:~~

18 ~~(1) IS OWNED BY THE POTOMAC CONSERVANCY; AND~~

19 ~~(2) IS USED:~~

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

21 ~~(II) TO ESTABLISH A NATURE RESERVE OR OTHER PROTECTED~~

22 ~~AREA;~~

2

1 ~~(III) FOR ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR~~

2 ~~(IV) GENERALLY TO PROMOTE CONSERVATION.~~

3 9-220.

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

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

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

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

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

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

12 (III) OWNED BY THE POTOMAC CONSERVANCY.

13 (3) "Land trust" means a qualified conservation organization as defined in §  
14 3-2A-01 of the Natural Resources Article.

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

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

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

20 (3) generally to promote conservation; or

21 (4) for the maintenance of:

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

23 (ii) a sanctuary for wildlife.

24 (c) The Mayor and City Council of Baltimore City or the governing body of a  
25 county or municipal corporation may provide, by law, for:

26 (1) The amount and duration of the property tax credit under this section;  
27 and

28 (2) Any other provision necessary to carry out the property tax credit under  
29 this section.

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

