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**By: Delegate Schisler**

Introduced and read first time: January 29, 1997

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax Exemption - Chesapeake Audubon Society, Inc.**

3 FOR the purpose of providing for an exemption from property tax for certain property  
4 owned by the Chesapeake Audubon Society, Inc. and used for certain purposes; and  
5 providing for the application of this Act.

6 BY adding to

7 Article - Tax - Property

8 Section 7-240

9 Annotated Code of Maryland

10 (1994 Replacement Volume and 1996 Supplement)

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

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

13 **Article - Tax - Property**

14 7-240.

15 PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

16 (1) IS OWNED BY THE CHESAPEAKE AUDUBON SOCIETY, INC.; AND

17 (2) IS USED SOLELY FOR:

18 (I) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR

19 (II) THE MAINTENANCE OF:

20 1. A NATURAL AREA FOR PUBLIC USE; OR

21 2. A SANCTUARY FOR WILDLIFE.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect

23 October 1, 1997 and shall be applicable to all taxable years beginning after June 30, 1998.