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1997 Regular Session  
7lr1386

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**By: Delegate Schisler**

Introduced and read first time: January 29, 1997

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 14, 1997

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Dorchester County and Talbot County - Property Tax Exemption Credit - Chesapeake**  
3 **Audubon Society, Inc.**

4 FOR the purpose of ~~providing for an exemption from property tax for certain property~~  
5 ~~owned by the Chesapeake Audubon Society, Inc. and used for certain purposes; and~~  
6 ~~providing for the application of this Act~~ authorizing the governing body of  
7 Dorchester County and Talbot County and of a municipal corporation in  
8 Dorchester County or Talbot County to grant, by law, a property tax credit against  
9 property tax imposed on certain property owned by the Chesapeake Audubon  
10 Society, Inc. and used for certain purposes.

11 BY adding to

12 Article - Tax - Property  
13 Section ~~7-240~~ 9-311(e)  
14 Annotated Code of Maryland  
15 (1994 Replacement Volume and 1996 Supplement)

16 BY repealing and reenacting, with amendments,

17 Article - Tax - Property  
18 Section 9-322  
19 Annotated Code of Maryland  
20 (1994 Replacement Volume and 1996 Supplement)

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

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1 **Article - Tax - Property**

2 ~~7-240. 9-311.~~

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

4 (E) THE GOVERNING BODY OF DORCHESTER COUNTY OR OF A MUNICIPAL  
5 CORPORATION IN DORCHESTER COUNTY MAY GRANT, BY LAW, A PROPERTY TAX  
6 CREDIT UNDER THIS SECTION AGAINST COUNTY OR MUNICIPAL CORPORATION  
7 PROPERTY TAX IMPOSED ON PROPERTY THAT:

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

9 (2) IS USED SOLELY FOR:

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

11 (II) THE MAINTENANCE OF:

12 1. A NATURAL AREA FOR PUBLIC USE; OR

13 2. A SANCTUARY FOR WILDLIFE.

14 ~~9-322.~~

15 (A) The governing body of Talbot County and the governing body of a municipal  
16 corporation in Talbot County shall grant a property tax credit under this section against  
17 the county and municipal corporation property tax imposed on:

18 (1) property that:

19 (i) is owned by the Academy of the Arts, Easton, Maryland,

20 Incorporated;

21 (ii) is used primarily for the purpose of the organization; and

22 (iii) is not used primarily for revenue or income-producing purposes;

23 (2) property that is:

24 (i) owned by the Bailey's Neck Park Association; and

25 (ii) used for charitable purposes;

26 (3) property that is owned by the Maryland Ornithological Society,

27 Incorporated, or any of its chapters; and

28 (4) property that is owned by the Tuckahoe Steam and Gas Association,

29 Incorporated.

30 (B) THE GOVERNING BODY OF TALBOT COUNTY OR OF A MUNICIPAL  
31 CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT  
32 UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION  
33 PROPERTY TAX IMPOSED ON PROPERTY THAT:

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

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1           (2) IS USED SOLELY FOR:

2                   (I) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; AND

3                   (II) THE MAINTENANCE OF:

4                           1. A NATURAL AREA FOR PUBLIC USE; OR

5                           2. A SANCTUARY FOR WILDLIFE.

6           SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
7 October 1, 1997 ~~and shall be applicable to all taxable years beginning after June 30, 1998.~~