

HOUSE BILL 889

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Q1  
SB 443/96 - B&T

1998 Regular Session  
8r0007

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By: **Delegates Pitkin, Conroy, and ~~Hubbard~~ Hubbard, and Cryor**

Introduced and read first time: February 12, 1998

Assigned to: Ways and Means

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 17, 1998

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CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Exemption - Western Shore Conservancy**

3 FOR the purpose of ~~providing a property tax exemption for certain property owned by~~  
4 ~~the Western Shore Conservancy and used for certain purposes~~ authorizing a  
5 county to grant, under certain conditions, a property tax credit for certain  
6 property owned by the Western Shore Conservancy that is used for certain  
7 purposes; providing for the effective date of this Act; and providing for the  
8 applicability of this Act.

9 BY ~~adding to~~ repealing and reenacting, with amendments,

10 Article - Tax - Property

11 Section ~~7-218.1~~ 9-220

12 Annotated Code of Maryland

13 (1994 Replacement Volume and 1997 Supplement)

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

16 **Article - Tax - Property**

17 ~~7-218.1.~~

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

19 (1) ~~IS OWNED BY THE WESTERN SHORE CONSERVANCY; AND~~

20 (2) ~~IS USED:~~

- 1                    ~~(I) TO ASSIST IN THE PRESERVATION OF A WILD NATURE AREA;~~  
 2                    ~~(II) TO ESTABLISH A NATURE RESERVE OR OTHER PROTECTED~~  
 3 ~~AREA; OR~~  
 4                    ~~(III) GENERALLY TO PROMOTE CONSERVATION.~~

5 9-220.

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

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

8                   (i)       subject to a perpetual conservation easement donated to a land  
 9 trust on or after July 1, 1991;

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

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

12   3.       subject to a letter of intent, agreement, or option  
 13 agreement for the resale of the property to a government agency; [or]

14                   (iii)       owned by the Potomac Conservancy; OR

15                   (IV)       OWNED BY THE WESTERN SHORE CONSERVANCY.

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

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

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

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

24                   (3)       generally to promote conservation; or

25                   (4)       for the maintenance of:

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

27   (ii)       a sanctuary for wildlife.

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

- 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  
4 under this section.

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