

HOUSE BILL 521

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Q1

1999 Regular Session  
9lr2058

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By: **Delegates Bozman, Healey, Cryor, Hixson, Carlson, McKee, Bartlett,  
Shriver, Rudolph, Linton, Hurson, Conroy, Rzepkowski, Rosso, Ports,  
Patterson, Conway, Greenip, and McClenahan**

Introduced and read first time: February 11, 1999

Assigned to: Ways and Means

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A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax - Credit for Conservation Lands**

3 FOR the purpose of adding the Maryland Environmental Trust to a certain definition  
4 used in determining qualification for a certain property tax credit.

5 BY repealing and reenacting, with amendments,

6 Article - Tax - Property

7 Section 9-220

8 Annotated Code of Maryland

9 (1994 Replacement Volume and 1998 Supplement)

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

12 **Article - Tax - Property**

13 9-220.

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

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

16 (i) subject to a perpetual conservation easement donated to a land  
17 trust OR THE MARYLAND ENVIRONMENTAL TRUST on or after July 1, 1991;

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

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

20 3. subject to a letter of intent, agreement, or option  
21 agreement for the resale of the property to a government agency;

22 (iii) owned by the Potomac Conservancy; or

1 (iv) owned by the Western Shore Conservancy.

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

4 (b) The Mayor and City Council of Baltimore City or the governing body of a  
5 county or municipal corporation may grant, by law, a property tax credit against the  
6 county or municipal corporation property tax imposed on conservation land or  
7 property owned by a land trust that qualifies under subsection (d) of this section, that  
8 is used:

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

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

11 (3) generally to promote conservation; or

12 (4) for the maintenance of:

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

14 (ii) a sanctuary for wildlife.

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

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

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

21 (d) To qualify for a property tax credit under this section, a land trust shall:

22 (1) be certified by the Maryland Environmental Trust to be a land trust  
23 in good standing and to have a cooperative agreement in effect; and

24 (2) obtain a written certification every 5 years beginning July 1, 1998, or  
25 as scheduled by the Maryland Environmental Trust.

26 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect  
27 July 1, 1999.