

HOUSE BILL 81

Q2

9lr1181
CF 9lr1830

By: **Frederick County Delegation**

Introduced and read first time: January 19, 2009

Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Frederick County - Property Tax Exemption**

3 FOR the purpose of providing a State property tax exemption for certain property in
4 Frederick County that is actively used for farm or agricultural purposes and is
5 subject to an easement or other interest that is conveyed or assigned to certain
6 entities; providing for the application of this Act; and generally relating to a
7 State property tax exemption for certain property in Frederick County.

8 BY adding to
9 Article - Tax - Property
10 Section 7-308
11 Annotated Code of Maryland
12 (2007 Replacement Volume and 2008 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 **7-308.**

17 **PROPERTY IS NOT SUBJECT TO STATE PROPERTY TAX IF THE PROPERTY**
18 **IS:**

19 **(1) LOCATED IN FREDERICK COUNTY;**

20 **(2) ACTIVELY USED FOR FARM OR AGRICULTURAL PURPOSES;**

21 **AND**

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 **(3) SUBJECT TO AN EASEMENT OR OTHER INTEREST THAT IS**
2 **PERMANENTLY CONVEYED OR ASSIGNED ENTIRELY OR PARTLY TO:**

3 **(I) THE MARYLAND AGRICULTURAL LAND PRESERVATION**
4 **FOUNDATION;**

5 **(II) THE MARYLAND ENVIRONMENTAL TRUST;**

6 **(III) THE RURAL LEGACY BOARD; OR**

7 **(IV) THE BOARD OF COUNTY COMMISSIONERS OF**
8 **FREDERICK COUNTY.**

9 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect
10 June 1, 2009, and shall be applicable to all taxable years beginning after June 30,
11 2009.