

# HOUSE BILL 1350

Q1, M4, M3

9lr3095

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By: **Delegates Clark, Barve, Healey, Luedtke, and Stein**

Introduced and read first time: February 18, 2019

Assigned to: Rules and Executive Nominations

Re-referred to: Ways and Means, March 4, 2019

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Committee Report: Favorable with amendments

House action: Adopted

Read second time: March 13, 2019

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## CHAPTER \_\_\_\_\_

1 AN ACT concerning

2 **Property Tax Assessments – Conservation Property – Alteration of Definition**

3 FOR the purpose of altering the definition of “conservation property” for property tax  
4 assessment purposes to include certain land subject to a perpetual conservation  
5 easement; providing for the application of this Act; and generally relating to the  
6 assessment of conservation property in Maryland.

7 BY repealing and reenacting, with amendments,  
8 Article – Tax – Property  
9 Section 8–209.1  
10 Annotated Code of Maryland  
11 (2012 Replacement Volume and 2018 Supplement)

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

14 **Article – Tax – Property**

15 8–209.1.

16 [(a) In this section:

17 (1) subject to item (2) of this subsection, “conservation property” has the  
18 meaning stated in § 9–107 of this article; and

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.

Underlining indicates amendments to bill.

~~Strike out~~ indicates matter stricken from the bill by amendment or deleted from the law by amendment.



1 (2) “conservation property” includes:

2 (i) land that is subject to a perpetual conservation easement that  
3 was accepted and approved by the Board of Public Works on or before June 30, 1986; and

4 (ii) land as to which the property tax credit under § 9–107 of this  
5 article is granted, even after the expiration of the tax credit.]

6 (A) IN THIS SECTION, “CONSERVATION PROPERTY” MEANS LAND THAT IS  
7 SUBJECT TO A PERPETUAL CONSERVATION EASEMENT, INCLUDING AN EASEMENT  
8 THAT IS SOLD OR DONATED:

9 (1) ~~SOLD~~ TO THE MARYLAND AGRICULTURAL LAND PRESERVATION  
10 FOUNDATION;

11 (2) ~~DONATED~~ TO THE MARYLAND ENVIRONMENTAL TRUST;

12 (3) TO A LAND TRUST AS DEFINED IN § 3–2A–01 OF THE NATURAL  
13 RESOURCES ARTICLE; OR

14 ~~(3) (4) SOLD OR DONATED~~ UNDER ANOTHER PUBLIC ~~OR PRIVATE~~  
15 LAND CONSERVATION OR PRESERVATION PROGRAM.

16 (b) Conservation property shall be valued at a rate equivalent to the highest rate  
17 that is used to value land that is eligible for agricultural use assessment under § 8–209 of  
18 this subtitle.

19 (c) Notwithstanding § 8–209(c) of this subtitle, conservation property is not  
20 required to be actively used for farm or agricultural purposes to be eligible for valuation as  
21 provided in this section.

22 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
23 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.