

HOUSE BILL 1350

Q1, M4, M3

9lr3095

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

Introduced and read first time: February 18, 2019

Assigned to: Rules and Executive Nominations

A BILL ENTITLED

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

19 (2) “conservation property” includes:

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

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



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

3 (A) IN THIS SECTION, “CONSERVATION PROPERTY” MEANS LAND THAT IS
4 SUBJECT TO A PERPETUAL CONSERVATION EASEMENT, INCLUDING AN EASEMENT:

5 (1) SOLD TO THE MARYLAND AGRICULTURAL LAND PRESERVATION
6 FOUNDATION;

7 (2) DONATED TO THE MARYLAND ENVIRONMENTAL TRUST; OR

8 (3) SOLD OR DONATED UNDER ANOTHER PUBLIC OR PRIVATE LAND
9 CONSERVATION OR PRESERVATION PROGRAM.

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

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

16 SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June
17 1, 2019, and shall be applicable to all taxable years beginning after June 30, 2019.