

Chapter 241

(House Bill 1350)

AN ACT concerning

Property Tax Assessments – Conservation Property – Alteration of Definition

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

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

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

Article – Tax – Property

8–209.1.

[(a) In this section:

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

(2) “conservation property” includes:

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

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

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

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

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

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

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

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

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

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

Approved by the Governor, April 30, 2019.