

APPROPRIATELY MODIFIED OR REPEALED, CONTROLS AND REGULATES EXCLUSIVELY THE GRANTING OF ANY SPECIAL PROVISIONS CONCERNING VALUATION OF, OR TAX EXEMPTION OR TAX CREDIT BASED UPON, LAND WITHIN MONTGOMERY, PRINCE GEORGE'S, CALVERT, ST. MARY'S AND CHARLES COUNTIES, WHICH IS THE SUBJECT OF A CONVEYANCE OF A SCENIC EASEMENT OR EASEMENTS, OR A CONVEYANCE OF DEVELOPMENT RIGHTS AND OPEN SPACES OR OPEN AREAS, AS DEFINED IN SECTION 357A OF ARTICLE 66C OF THE ANNOTATED CODE OF MARYLAND (1957 EDITION AND 1960 SUPPLEMENT).

(b) *The valuation and assessment of all such property shall be made and accomplished in all respects as other real and personal property in the particular subdivision.*

(c) *The boards of county commissioners or county councils of Montgomery, Prince George's, CALVERT, ST. MARY'S and Charles Counties, by a resolution or ordinance enacted under ~~its~~ THEIR usual procedure therefor, may provide for a tax credit on the basis of a conveyance of a scenic easement or easements, or the conveyance of development rights for open spaces or open areas, as defined in this code, and the value of property, as to COUNTY OR SPECIAL DISTRICT property taxes imposed upon real ~~and personal~~ property in the particular political subdivision. The tax credit may be applicable to such properties, however titled, which come within the categories herein provided, IF THE CONVEYANCES AFORESAID, AFFECTING THE PROPERTIES WITHIN THE BOUNDARIES OF THE RESPECTIVE COUNTIES, HAVE BEEN ACCEPTED AND/OR APPROVED BY THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF THE RESPECTIVE COUNTY IN WHICH SAID PROPERTIES ARE LOCATED, PURSUANT TO THE RULES AND REGULATIONS WHICH ARE FROM TIME TO TIME ADOPTED BY SAID COUNTY COMMISSIONERS AND THE COUNTY COUNCIL. The Boards of county commissioners or county council of the respective counties may further provide for the procedure and UNIFORM conditions applying to any such tax credit. Every tax credit granted under this section shall be perpetual and every such conveyance, for which the credit is provided, shall perpetually affect the land.*

(d) *The board of county commissioners or county council of Montgomery, Prince George's, CALVERT, ST. MARY'S and Charles Counties, in providing for such tax credits, shall create categories within which the credits will apply. Such categories shall include, but not be limited to, lands which remain in their present condition as:*

(1) *River Basin Lands*

(2) *Country Clubs, COMMERCIAL GOLF COURSES AND DRIVING RANGES*

(3) *Conservation Areas*

(4) *Stream Lands*

*Tax credits applicable to lands within such categorized areas shall be uniformly applied therein.*

(E) IN THE TRIAL OF ANY CONDEMNATION PROCEED-