

(c) *In order to encourage and assist the preservation of open space, the board of county commissioners or county council of every county in this State and the Mayor and City Council, by whatever name known, of every municipal corporation in this State, by resolution or ordinance enacted under its usual procedure therefor, may provide FOR THE GRANTING OF tax credits IN AMOUNTS UP TO 50% FOR DIFFERENT CATEGORIES OF "OPEN SPACES" OR "OPEN AREAS", as to county , MUNICIPAL, or special district property taxes imposed upon real property in the particular political subdivision UPON REAL PROPERTY (1) which is determined BY RESOLUTION OF THE COUNTY COMMISSIONERS OR COUNTY COUNCIL OF THE COUNTY WITHIN WHICH THE LAND IS LOCATED UPON THE RECOMMENDATION OF THE MARYLAND-NATIONAL CAPITAL PARK AND PLANNING COMMISSION OR THE STATE DEPARTMENT OF FORESTS AND PARKS, to be an "open space" or "open area", and (2) for which the owner or a predecessor in title has permanently conveyed or assigned to the state, local or federal government, or to The Maryland-National Capital Park and Planning Commission, an easement or interests INTEREST in the land which limits the use thereof in such manner as to preserve its natural open character in perpetuity. The tax credits may be in amounts up to 50%. All determinations made by The Maryland National Capital Park and Planning Commission, or the State Department of Forests and Parks, as to the character of any place as an "open space" or "open area" shall be conclusive for the purposes of this section. The acceptance of the conveyance, assignment, or other evidence of such easement or restriction by The Maryland National Capital Park and Planning Commission, or State Department of Forests and Parks, shall contain a statement of the finding that such property is an "open space" or "open area."*

(d) *Notwithstanding the provisions of subsection (c) of this section, in Anne Arundel, Calvert, Charles, Howard, Montgomery, Prince George's, and St. Mary's Counties, the tax credit CREDITS provided for herein may be in an amount AMOUNTS up to 100% for DIFFERENT CATEGORIES OF "OPEN SPACES" OR "OPEN AREAS" FOR county , MUNICIPAL or special district property taxes imposed upon real property in the particular political subdivision.*

(e) *From time to time the county commissioners , THE MAYOR AND CITY COUNCIL, or county council, in providing tax credits under this section, may designate AND FROM TIME TO TIME AMEND different functional or geographical categories of "open spaces" or "open areas" ON UPON OR WITHIN which the tax credits are SHALL BE applicable and may determine the amounts of such credits in terms of percent of the tax; provided, however, that the standards governing the granting of a tax credit, and the credit-percentage governing the amount of such credit, shall be uniform for each category. Such categories may include, but shall not be limited to, such geographical categories as river basin lands, conservation areas, and stream valleys; and, in addition, may include, but shall not be limited to, such functional categories as country clubs, woodlands, commercial golf courses, and golf driving ranges. All tax credits applicable to lands within each of such categories shall be applied uniformly to all lands within each category.*