

CHAPTER 555  
(Senate Bill 650)

AN ACT to repeal and re-enact, with amendments, Sections 12E (c) and (d) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1966 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," to authorize counties and municipalities in the State to provide for tax credits as to county school taxes in addition to county, municipal or special district taxes based upon property to be "open space" or "open area".

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Sections 12E (c) and (d) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1966 Supplement), title "Revenue and Taxes," subtitle "What Shall Be Taxed and Where," be and they are hereby repealed and re-enacted, with amendments, to read as follows:

## 12E.

(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, *county school*, municipal, or special district property taxes imposed 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 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 interest in the land which limits the use thereof in such manner as to preserve its natural open character in perpetuity.

(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 credits provided for herein may be in amounts up to 100% for different categories of "open spaces" or "open areas" for county, *county school*, municipal or special district property taxes imposed upon real property in the particular political subdivision.

SEC. 2. *And be it further enacted,* That this Act is hereby declared to be an emergency measure and necessary for the immediate preservation of the public health and safety and having been passed by a yea and nay vote supported by three-fifths of all the members elected to each of the two houses of the General Assembly, the same shall take effect from the date of its passage.

Approved April 21, 1967.