

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%] 75 PERCENT 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,] DEPARTMENT OF NATURAL RESOURCES, 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.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1975.

Approved April 8, 1975.

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CHAPTER 199

(House Bill 166)

AN ACT concerning

Public Education - Adjusted Assessment of Real Property

FOR the purpose of [[providing that the most recent final]] clarifying the base of assessed valuation of real property to be used for purposes of calculating the State and local shares of basic current expenses of public elementary and secondary education.

BY repealing and re-enacting, with amendments,