

(e) [Valuation and assessment of conservation property shall be made in the same manner as any other real property in the county.] CONSERVATION PROPERTY SHALL BE VALUED AND ASSESSED AS PROVIDED IN § 8-209.1 OF THIS ARTICLE.

(f) A property tax credit granted under this section is effective for 15 consecutive tax years beginning July 1 following the donation of the easement.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2006, and shall be applicable to all taxable years beginning after June 30, 2006.

Approved May 16, 2006.

CHAPTER 490

(House Bill 1277)

AN ACT concerning

Protected Lands - Local Land Use Applications - County Authority

FOR the purpose of authorizing a county or municipal corporation to deny certain applications for local land use, under certain circumstances, when the land is protected under certain programs within the Department of Natural Resources; providing for the application of this Act; defining certain terms; and generally relating to protected lands under the authority of the Department of Natural Resources or its programs.

BY adding to

Article - Natural Resources

Section 1-404

Annotated Code of Maryland

(2005 Replacement Volume and 2005 Supplement)

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

Article - Natural Resources

1-404.

(A) (1) IN THIS SECTION THE FOLLOWING WORDS HAVE THE MEANINGS INDICATED.

(2) "ADMINISTRATOR" MEANS THE FINAL AUTHORITY IN THE DECISION MAKING PROCESS FOR ACCEPTING LAND INTO A LAND CONSERVATION PROGRAM IN THE DEPARTMENT OF NATURAL RESOURCES.

(3) "CONSERVATION EASEMENT" MEANS AN EASEMENT ~~CREATED UNDER THE MARYLAND ENVIRONMENTAL TRUST, IN ACCORDANCE WITH TITLE 3,~~