

May 26, 2006

The Honorable Thomas V. Mike Miller, Jr.  
President of the Senate  
State House  
Annapolis, MD 21401

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed Senate Bill 361 – *Property Tax – Assessment of Conservation Property*.

This bill alters the valuation and assessment for property tax purposes of specified property subject to specified perpetual conservation easements under specified circumstances; provides for a new subclass of real property for assessment purposes; and provides for the application of the Act to taxable years beginning after June 30, 2006.

House Bill 1275, which was passed by the General Assembly and signed by me, accomplishes the same purpose. Therefore, it is not necessary for me to sign Senate Bill 361.

Very truly yours,  
Robert L. Ehrlich, Jr.  
Governor

**Senate Bill No. 361**

AN ACT concerning

**Property Tax – Assessment of Conservation Property**

FOR the purpose of altering the valuation and assessment for property tax purposes of certain property subject to certain perpetual conservation easements under certain circumstances; providing for a new subclass of real property for assessment purposes; providing for the application of this Act; and generally relating to the valuation and assessment of certain property subject to perpetual conservation easements.

BY repealing and reenacting, with amendments,  
Article – Tax – Property  
Section 8–101(b) and 9–107  
Annotated Code of Maryland  
(2001 Replacement Volume and 2005 Supplement)

BY adding to  
Article – Tax – Property  
Section 8–209.1  
Annotated Code of Maryland  
(2001 Replacement Volume and 2005 Supplement)