

PUBLIC;

(III) THE ENVIRONMENTAL EDUCATION OF THE

(IV) SCIENTIFIC RESEARCH IN ORNITHOLOGY; OR

(V) THE GENERAL MANAGEMENT OF WILDLIFE.

(B) EXCEPTION -- SOMERSET COUNTY.

IN SOMERSET COUNTY THE PROPERTY TAX EXEMPTION APPLIES ONLY TO STATE PROPERTY TAX.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (1-3).

In the introductory language of this section, the former, specific references to "[r]eal" and "personal" are deleted as included in the defined term "property".

Defined terms: "Property" § 1-101
"Property tax" § 1-101 "State property tax" § 1-101

7-218. NATURE CONSERVANCY.

PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:

(1) IS OWNED BY THE NATURE CONSERVANCY; AND

(2) IS USED:

(I) TO ASSIST IN THE PRESERVATION OF A WILD NATURE AREA;

(II) TO ESTABLISH A NATURE RESERVE OR OTHER PROTECTED AREA; OR

(III) GENERALLY TO PROMOTE CONSERVATION.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 9(a) and (1).

Defined terms: "Property" § 1-101
"Property tax" § 1-101

7-219. PERSONAL PROPERTY -- AGRICULTURAL PRODUCTS.

THE FOLLOWING AGRICULTURAL PRODUCTS AND COMMODITIES ARE NOT SUBJECT TO VALUATION OR TO PROPERTY TAX:

(1) CROPS OR THE PRODUCE OF ANY LAND IN THE POSSESSION OF THE PRODUCER OR THE AGENT OF THE PRODUCER;