

affected by its having been qualified for a tax credit [pursuant to this section] UNDER § 9-206 OF THE TAX - PROPERTY ARTICLE except that there shall be deducted from fair market value the lesser of:

[(a)] (I) the value of the easement granted[,]; or

[(b)] (II) the excess of the aggregate amount of the property taxes that would have been due on the property if the easement had not been granted above the aggregate amount of property taxes actually paid on the property since the easement was granted.

(2) If the foundation purchases the easement for a monetary consideration, other than or in addition to, the tax credit, the condemnation award shall be further reduced by an amount equal to the additional consideration.

SECTION 6. AND BE IT FURTHER ENACTED, That Section(s) 30(e) of Article 81 - Revenue and Taxes of the Annotated Code of Maryland be repealed and reenacted, with amendments, and transferred from the Annotated Code of Maryland to be Section 23-5.1 of the Public Local Laws of Allegany County, being Article 1 of the Public Local Laws of Maryland (1983 Edition and January, 1984 Supplement, as amended), to read as follows:

Article 1 - Allegany County

23-5.1.

[(e)] In Allegany County the Board of County Commissioners in levying taxes for the support of the county government may impose A RATE THAT IS less than the full county tax rate upon county taxpayers owning property within the limits of any municipal corporation if in the discretion of the County Commissioners the lesser rate is equitable in view of services furnished by the municipal corporation which duplicate, or make unnecessary the providing of therein, similar services furnished elsewhere in the county by the Board of County Commissioners.

SECTION 7. AND BE IT FURTHER ENACTED, That Section(s) 37 of Article 81 - Revenue and Taxes of the Annotated Code of Maryland be repealed and reenacted, with amendments, and transferred to be Section 13-206 of the Real Property Article of the Annotated Code to read as follows:

Article - Real Property

13-206.

(A) LIST REQUIRED TO BE COMPLETED AND MAILED.

The [Archivist shall] COMMISSIONER annually [make out and