

(1)--BE-MAILED-AT-LEAST-30-DAYS--BEFORE--THE--TRUSTEES
ACCEPT-THE-GIFT;-AND

(2)--STATE-THAT-IF-THE-PERPETUAL-CONSERVATION-EASEMENT
IS--ACCEPTED--BY-THE-TRUSTEES-AND-IS-ACCEPTED-AND-APPROVED-BY-THE
BOARD-OF-PUBLIC-WORKS;-THE-OWNER-OF-THE-CONSERVATION-PROPERTY-MAY
BE-ENTITLED-TO-A-PROPERTY-TAX-CREDIT-UNDER-§-9-107-OF-THE--TAX--
PROPERTY-ARTICLE-

Article---Tax---Property

9-107-

(a)--In--this--section;-;"conservation--property"--means-land
that-is-

(1)--unimproved;

(2)--not-used-for-commercial-purposes;-and

(3)--subject-to-a-perpetual-conservation-easement-that
is-

(i)--donated-to-the-Maryland-Environmental-Trust
and-identifies-the-Trust-as-a-grantee-under-Title-3;-Subtitle--2
of-the-Natural-Resources-Article;-and

(ii)--accepted--and--approved--by--the--Board-of
Public-Works-after-June-30;-1986-

(b)--There-shall-be-a-property-tax-credit-granted-under-this
section--against--the--property--tax--imposed---on---conservation
property-

(c)--On--or--before--October-1-of-the-taxable-year-for-which
property-tax-relief-under-this-section-is--sought;-an--owner--of
conservation--property--may--apply--to--the--Department--for--the
property--tax--credit--The-application-shall-be-made-on-the-form
that-the-Department-provides-

(d)--The-property-tax-credit--provided--under--this--section
shall--be-granted-against-10%-of-all-property-tax-that-otherwise
would-be-due-

(e)--Valuation-and-assessment-of-conservation-property-shall
be-made-in-the-same-manner-as-any--other--real--property--in--the
county-

(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-