

CHAPTER 384

(House Bill 807)

AN ACT concerning

Upper Chesapeake Watershed Association – Property Tax ~~Exemption~~ Credit

FOR the purpose of ~~exempting from~~ authorizing the governing body of Cecil County and of a municipal corporation in Cecil County to grant a property tax credit against property taxes levied on property that is owned by the Upper Chesapeake Watershed Association and used for specified purposes; and providing for the application of this Act.

BY ~~adding to~~ repealing and reenacting, with amendments,

Article – Tax – Property

Section ~~7-218.1~~ 9-309

Annotated Code of Maryland

(1986 Volume and 1993 Supplement)

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

Article – Tax – Property

~~7-218.1.~~

~~PROPERTY IS NOT SUBJECT TO PROPERTY TAX IF THE PROPERTY:~~

- ~~(1) IS OWNED BY THE UPPER CHESAPEAKE WATERSHED ASSOCIATION;~~
- 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.~~

9-309.

(A) The governing body of Cecil County and of a municipal corporation in Cecil County shall grant a property tax credit under this section against the county and municipal corporation property tax imposed on:

- (1) property that is owned by the Society for the Preservation of Maryland Antiquities, Incorporated; and
- (2) property that is owned by the Friends of the Library of Cecil County, Maryland, Incorporated.