

FOR the purpose of ~~providing for an exemption from property tax~~ authorizing the governing body of Frederick County to grant a property tax credit for certain real property owned by the Audubon Society of Central Maryland, Inc. under certain circumstances.

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

Article - Tax - Property

Section ~~7-237~~ 9-312(c)(1)

Annotated Code of Maryland

(1994 Replacement Volume and 1994 Supplement)

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

Article - Tax - Property

~~7-237:~~

~~NOTWITHSTANDING THE 100 ACRE LIMITATION UNDER § 7-202 OF THIS SUBTITLE, REAL PROPERTY OF 128.3 ACRES OR LESS OWNED BY THE AUDUBON SOCIETY OF CENTRAL MARYLAND, INC. AND APPURTENANT TO THE PREMISES OF THE AUDUBON SOCIETY OF CENTRAL MARYLAND, INC. AND LOCATED WITHIN FREDERICK COUNTY IS NOT SUBJECT TO PROPERTY TAX.~~

9-312.

(c) (1) The governing body of Frederick County may grant, by law, a property tax credit under this section against the county property tax imposed on:

(i) real property that is owned by Ruritan National;

(ii) real property that is owned by any Ruritan club that is affiliated with Ruritan National; [or]

(iii) real property that is owned by a nonprofit community or civic association or corporation and is used only for:

1. a community, civic, educational, or recreational purpose; or

2. the conservation or preservation of wildlife; OR

(IV) REAL PROPERTY OWNED BY THE AUDUBON SOCIETY OF CENTRAL MARYLAND, INC. AND APPURTENANT TO THE PREMISES OF THE AUDUBON SOCIETY OF CENTRAL MARYLAND, INC., IF THE PROPERTY IS USED ONLY FOR:

1. THE MAINTENANCE OF A NATURAL AREA FOR PUBLIC

USE;

2. A SANCTUARY FOR WILDLIFE;

3. THE ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR