

**CHAPTER 398**

**(Senate Bill 443)**

AN ACT concerning

**Property Tax Exemption Relief – Potomac Conservancy**

FOR the purpose of ~~providing a property tax exemption for certain property owned by the Potomac Conservancy and used for certain purposes; authorizing a county to grant, under certain conditions, a property tax credit for certain property owned by the Potomac Conservancy that is used for certain purposes; providing for the effective date of this Act;~~ and providing for the applicability of this Act.

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

Article – Tax – Property

Section ~~7-218.1~~ 9-220

Annotated Code of Maryland

(1994 Replacement Volume and 1995 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 POTOMAC CONSERVANCY; AND~~

~~(2) IS USED:~~

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

~~(B) TO ESTABLISH A NATURE RESERVE OR OTHER PROTECTED~~

~~AREA;~~

~~(C) FOR ENVIRONMENTAL EDUCATION OF THE PUBLIC; OR~~

~~(D) GENERALLY TO PROMOTE CONSERVATION.~~

9-220.

(a) (1) In this section the following words have the meanings indicated.

(2) “Conservation land” means real property that is:

(i) subject to a perpetual conservation easement donated to a land trust on or after July 1, 1991; [or]

(ii) 1. acquired by a land trust on or after July 1, 1991;

2. owned in fee by that land trust; and