

(4) ~~property that is owned by the Tuckahoe Steam and Gas Association, Incorporated; AND~~

(5)

(b) The governing body of Talbot County or of a municipal corporation in Talbot County may grant, by law, a property tax credit under this section against the county or municipal corporation property tax imposed on [property that]:

(1) PROPERTY THAT is owned by the Chesapeake Audubon Society, Inc. [.] and

[(2)] is used solely for:

(i) the environmental education of the public; and

(ii) the maintenance of:

1. a natural area for public use; or

2. a sanctuary for wildlife [.] AND

~~(C) THE GOVERNING BODY OF TALBOT COUNTY OR OF A MUNICIPAL CORPORATION IN TALBOT COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY OR MUNICIPAL CORPORATION PROPERTY TAX IMPOSED ON~~

(2) PERSONAL PROPERTY THAT IS:

~~(A) (1) OWNED BY CHESAPEAKE WILDLIFE HERITAGE, INCORPORATED;~~

~~(B) (2) USED PRIMARILY FOR THE PURPOSE OF THE ORGANIZATION; AND~~

~~(C) (3) NOT USED PRIMARILY FOR REVENUE OR INCOME-PRODUCING PURPOSES.~~

SECTION 2. AND BE IT FURTHER ENACTED, That this Act may not be construed as a finding or conclusion of the General Assembly regarding the merit of a claim for exemption from property tax under § 7-202 of the Tax - Property Article.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 1999.

Approved April 27, 1999.