

Article - Tax - Property

~~7-217.~~

~~(a) Except as provided in subsection (b) of this section, property is not subject to property tax if the property:~~

~~(1) is owned by:~~

~~(i) the Maryland Ornithological Society, Inc.; OR~~

~~(ii) THE WILDFOWL TRUST OF NORTH AMERICA, INC.; and~~

~~(2) is used solely for:~~

~~(i) the maintenance of a natural area for public use;~~

~~(ii) a sanctuary for wildlife;~~

~~(iii) the environmental education of the public;~~

~~(iv) scientific research in ornithology; or~~

~~(v) the general management of wildlife.~~

~~(b) In Somerset County the property tax exemption applies only to State property tax.~~

~~9-319.~~

(C) THE GOVERNING BODY OF QUEEN ANNE'S COUNTY MAY GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT IS:

(1) OWNED BY THE WILDFOWL TRUST OF NORTH AMERICA, INC.; AND

(2) IS USED SOLELY FOR:

(I) THE MAINTENANCE OF A NATURAL AREA FOR PUBLIC USE;

(II) A SANCTUARY FOR WILDLIFE;

(III) THE ENVIRONMENTAL EDUCATION OF THE PUBLIC;

(IV) SCIENTIFIC RESEARCH IN ORNITHOLOGY; OR

(V) THE GENERAL MANAGEMENT OF WILDLIFE.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1999, and shall be applicable to all taxable years beginning after June 30, 1999.

Approved May 13, 1999.