

Annotated Code of Maryland
(2001 Replacement Volume and 2003 Supplement)

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

Article - Tax - Property

9-107.

(a) In this section, "conservation property" means land that is:

- (1) unimproved;
- (2) not used for commercial purposes; and
- (3) subject to a perpetual conservation easement that is:

(i) donated to the DEPARTMENT OF NATURAL RESOURCES OR THE Maryland Environmental Trust and identifies the DEPARTMENT OF NATURAL RESOURCES OR THE MARYLAND ENVIRONMENTAL Trust as a grantee under Title 3, Subtitle 2 of the Natural Resources Article; and

(ii) accepted and approved by the Board of Public Works after June 30, 1986.

(b) There shall be a property tax credit granted under this section against the property tax imposed on conservation property.

(c) On or before October 1 of the taxable year for which property tax relief under this section is sought, an owner of conservation property may apply to the Department for the property tax credit. The application shall be made on the form that the Department provides.

(d) The property tax credit provided under this section shall be granted against 100% of all property tax that otherwise would be due.

(e) Valuation and assessment of conservation property shall be made in the same manner as any other real property in the county.

(f) A property tax credit granted under this section is effective for 15 consecutive tax years beginning July 1 following the donation of the easement.

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, THE DEPARTMENT OF NATURAL RESOURCES, or the Maryland Environmental Trust on or after July 1, 1991;

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