

**CHAPTER 336**

**(House Bill 9)**

AN ACT concerning

**Baltimore City – Property Tax Credit – Conservation Land**

FOR the purpose of requiring the Mayor and City Council of Baltimore City to grant, by law, a property tax credit for certain real property that is subject to a perpetual conservation easement donated by a certain date; requiring the Mayor and City Council of Baltimore City to implement the tax credit in a certain manner; and generally relating to a property tax credit for real property in Baltimore City subject to a perpetual conservation easement.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 9-304

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

**Article – Tax – Property**

9-304.

(A) (1) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY SHALL GRANT, BY LAW, A PROPERTY TAX CREDIT UNDER THIS SECTION AGAINST THE COUNTY PROPERTY TAX IMPOSED ON REAL PROPERTY THAT:

(I) IS SUBJECT TO A PERPETUAL CONSERVATION EASEMENT DONATED TO THE MARYLAND ENVIRONMENTAL TRUST ON OR BEFORE JUNE 30, 1986; AND

(II) IS NOT ELIGIBLE FOR A CREDIT UNDER § 9-107 OF THIS TITLE.

(2) THE MAYOR AND CITY COUNCIL OF BALTIMORE CITY SHALL PROVIDE, BY LAW, FOR:

(I) THE AMOUNT AND DURATION OF THE PROPERTY TAX CREDIT UNDER THIS SECTION; AND

(II) ANY OTHER PROVISIONS NECESSARY TO CARRY OUT THE PROPERTY TAX CREDIT UNDER THIS SECTION.