

1 COUNTY COMMISSIONERS OF CHARLES COUNTY, MARYLAND

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3  
4 2013 Legislative Session

5  
6 Bill No. 2013-  
7 Chapter. No. 281  
8 Introduced by Charles County Commissioners  
9 Date of Introduction

10  
11 **BILL**

12  
13 AN ACT concerning:

14 Property tax credit for donated perpetual conservation easements

15  
16 FOR the purpose of:

17 Granting a property tax credit against the County property tax imposed on certain real  
18 property subject to a perpetual conservation easement under certain circumstances.

19  
20 BY adding:

21 Chapter 281. Taxation.  
22 Section 281.24.  
23 *Code of Charles County, Maryland*  
24 (1994 Edition, 1998 Supplement).

25  
26 **SECTION 1.** BE IT ENACTED BY THE COUNTY COMMISSIONERS OF CHARLES  
27 COUNTY, MARYLAND, that the Laws of Charles County, Maryland read as follows:

28 CHAPTER 281. TAXATION.

29 ARTICLE IX TAX CREDITS.

30 **SECTION 281.24. CONSERVATION EASEMENT.**

31 A. THE ORIGINAL GRANTOR OF A DONATED PERPETUAL CONSERVATION  
32 EASEMENT SHALL BE ENTITLED TO A PROPERTY TAX CREDIT AGAINST  
33 THE COUNTY TAX FOR ALL AGRICULTURAL AND FOREST LAND,

1 INCLUDING FARM IMPROVEMENTS, SUBJECT TO THE DONATED  
2 PERPETUAL CONSERVATION EASEMENT. THE PROPERTY TAX CREDIT  
3 SHALL NOT BE APPLICABLE TO ANY RESIDENTIAL STRUCTURES. THE  
4 PERPETUAL CONSERVATION EASEMENT SHALL BE DONATED TO THE  
5 CONSERVANCY FOR CHARLES COUNTY, INC. OR ANOTHER QUALIFIED  
6 ENTITY APPROVED BY THE CHARLES COUNTY COMMISSIONERS.

7 B. THE PROPERTY TAX CREDIT GRANTED UNDER THIS SECTION SHALL:

8 (I) BENEFIT THE ORIGINAL GRANTOR OF THE PERPETUAL  
9 CONSERVATION EASEMENT;

10 (II) BE GRANTED FOR THE DURATION OF TIME THAT THE  
11 ORIGINAL GRANTOR OF THE PERPETUAL CONSERVATION  
12 EASEMENT CONTINUES TO RESIDE ON THE PROPERTY  
13 SUBJECT TO THE EASEMENT;

14 (III) TERMINATE UPON TRANSFER OF THE PROPERTY SUBJECT TO  
15 THE CONSERVATION EASEMENT BY THE GRANTOR; AND

16 (IV) BE APPLICABLE TO EXISTING DONATED PERPETUAL  
17 CONSERVATION EASEMENTS.

18 C. THE PROPERTY TAX CREDIT SHALL BE ADMINISTERED BY THE DIRECTOR  
19 OF FISCAL AND ADMINISTRATIVE SERVICES WHO IS HEREBY AUTHORIZED  
20 TO ADOPT RULES AND REGULATIONS DEEMED NECESSARY TO  
21 PROVIDE FOR THE ORDERLY AND SYSTEMATIC IMPLEMENTATION OF THE  
22 PROPERTY TAX CREDIT. THE DIRECTOR MAY REQUIRE THAT AN  
23 APPLICATION BE FILED FOR THE PROPERTY TAX CREDIT.

24 D. THIS TAX CREDIT SHALL BE APPLICABLE TO ALL TAXABLE YEARS  
25 BEGINNING AFTER JUNE 30, 2012.

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27 **SECTION 2.** BE IT FURTHER ENACTED, that this Act shall take effect forty-five (45)  
28 calendar days after it becomes law.  
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Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2013.

COUNTY COMMISSIONERS  
CHARLES COUNTY, MARYLAND

\_\_\_\_\_  
Candice Quinn Kelly, President

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Reuben B. Collins, II, Esq., Vice President

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Ken Robinson

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Debra M. Davis, Esq.

\_\_\_\_\_  
Bobby Rucci

ATTEST:

\_\_\_\_\_  
Denise Ferguson, Clerk to the Commissioners