

Tax Credit for Conservation Property

Program Purpose and Description

Enacted in 1986, this state program is designed to support preservation of conservation areas or open space properties.

The program provides tax relief for the conservation of properties that have been unimproved, not used for commercial purposes, subject to perpetual easement that is donated to the Maryland Environmental Trust; and the easement has been accepted and approved by the Maryland Board of Public Works after June 30, 1986.

Credits are granted for 15 consecutive tax years beginning July 1 following the donation of the easement for 100% of the assessment.

Legal Reference

- State Legislation: Annotated Code of the Public General Laws of Maryland as amended, Tax Property Article, Title 9, Subtitle 1, and Section 9-107 (Chapter 621, Acts of the Maryland General Assembly of 1986, updated in 2004, Chapter 379 and 2006, Chapter 489).

To Apply for Tax Credit

Visit https://dnr.maryland.gov/met/pages/tax_benefits.aspx