

CITY OF BALTIMORE  
STEPHANIE RAWLINGS-BLAKE, Mayor



DEPARTMENT OF LAW  
GEORGE A. NILSON, City Solicitor  
101 City Hall  
Baltimore, Maryland 21202

October 24, 2011

Honorable President and Members  
of the City Council of Baltimore  
Room 409, City Hall  
100 N. Holliday Street  
Baltimore, Maryland 21202

Attn: Karen Randle Executive Secretary

Re: City Council Bill No. 09-0323 – Tax Credit – Conservation Land

Dear President and City Council Members:

At the hearing on City Council Bill 09-0323, a question arose regarding whether the definition of “conservation land” required that property be subject to a perpetual easement to be eligible for the credit.

Maryland Ann. Code, Tax Property Art. Sec. 9-220 authorizes the Mayor and City Council of Baltimore to provide, by ordinance, for a property tax credit against City property tax for conservation land. State law defines “conservation easement” as the property that is

- (1) 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;
- (2) acquired by a land trust on or after July 1, 1991 and owned in fee by that land trust;
- (3) owned by the Potomac Conservancy; OR
- (4) owned by the Western Shore Conservancy.

A property can be eligible for the credit if it falls into any of the four classes of property listed above. Property subject to a perpetual easement is only one type of eligible property. Property owned in fee that is acquired by a land trust also qualifies for the credit under the definition. This is the land classification under which Baltimore Green Space property would be eligible for the credit.

Let me know if you have any further questions.

Sincerely yours,  
*Elena R. DiPietro*  
Elena R. DiPietro  
Chief Solicitor



cc: Angela Gibson, City Council Liaison, Mayor's Office  
Hilary Ruley  
Ashlea Brown  
Victor Tervalo