**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**

For an application and additional information, please contact:
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