



Protecting Land Forever

County Property Tax Credits

- Allegany
 - Allegany County has no county tax credit for land subject to a perpetual conservation easement.
- Anne Arundel
 - Anne Arundel County offers a county tax credit from county real property taxes. The value of the tax credit is calculated based on the taxable assessment of the conservation land, not including improvements, and is granted on an annual basis.
 - [This downloadable application also contains the relevant text of the county code. Applications are due by June first and the tax credit will take effect the following fiscal year.](#)
- Baltimore City
 - Baltimore City has no city tax credit for land subject to a perpetual conservation easement.
- Baltimore County
 - Baltimore County offers a county tax credit from county real property taxes for conservation land. The credit lasts for five years and covers 100% of the county property tax obligation.
 - [Relevant Baltimore County code.](#)
 - [This page contains the Office of Budget and Finance's address, email address, and phone number, as well as instructions for submitting the conservation land tax credit application.](#)
 - [This page contains the downloadable application, which must be filed on or before June first prior to the year for which the tax credit is sought.](#)
- Calvert
 - Calvert County offers a county tax credit from county real property taxes for conservation land. The land may only be improved with sheds and barns; if land has a residence it will not qualify. The credit covers 100% of the county property tax obligation.
 - [Relevant Calvert County code.](#)
 - There is currently no downloadable application form. Contact the Calvert County Attorney's Office at (410) 535-1600.
- Caroline
 - Caroline County has no county tax credit for land subject to a perpetual conservation easement.
- Carroll
 - Carroll County has no county tax credit for land subject to a perpetual conservation easement.
- Cecil
 - Cecil County has no county tax credit for land subject to a perpetual conservation easement.
- Charles
 - Charles County has a county tax credit for the original grantor of a donated easement, but it does not apply to subsequent owners of the property. The credit covers agricultural and forest land, but not residential structures.
 - [Relevant Charles County code.](#)
 - [This page contains the downloadable application for the tax credit. The applicant must already have donated a perpetual easement.](#)
- Dorchester
 - Dorchester County has no county tax credit for land subject to a perpetual conservation easement.

- Frederick
 - Frederick County has no county tax credit for land subject to a perpetual conservation easement.
- Garrett
 - Garrett County offers a Real Property tax credit for Agricultural Land. The tax credit lasts for five years and may be renewed in five year increments. The value of the credit is 100% of the county real property tax obligation on agricultural land and woodlands, excluding agricultural structures and residential dwellings and one acre surrounding dwellings.
 - [Relevant Garrett County code.](#)
 - [Contact information.](#)
 - [Downloadable Land Preservation application.](#)
 - [Downloadable land preservation district agreement form.](#)
- Harford
 - Harford County offers a tax credit of up to \$500 per year for property owners that donate a conservation easement to a conservation organization.
 - [Relevant Harford County code.](#)
 - [This page contains information regarding the tax credit under the heading "Easement Acquisition."](#)
 - [This page contains information regarding the various land trusts to which landowners may donate their Harford County land in order to receive the tax credit. The relevant text begins under the heading "Easement Acquisition Mechanisms."](#)
 - Currently there appears to be no application available for download.
- Howard
 - Howard County offers a tax credit of 75% of any applicable county property tax.
 - [Relevant Howard County code.](#)
 - [This link contains a phone number for the Office of Planning and Zoning.](#)
 - [Downloadable application.](#)
- Kent
 - Kent County has no county tax credit for land subject to a perpetual conservation easement.
- Montgomery
 - Montgomery County offers a conservancy tax credit for its Agricultural Easement Program, which covers 100% of the applicable county property tax. The tax credit does not apply to improvements.
 - [Relevant Montgomery County code.](#)
 - [This page contains a description of the tax credit in addition to a phone number for the Department of Finance.](#)
- Prince George's
 - Prince George's County offers a county tax credit for land subject to a perpetual conservation easement in the amount of the full value of the county real property tax obligation.
 - [Relevant Prince George's County code.](#)
 - [This page contains a list of qualifications necessary to receive the Conservation Land tax credit.](#)
 - [This link contains the contact information for the Office of Law.](#)
 - There does not appear to be a downloadable application. The application and proof of claim is due to the Office of Law by October 1 each year.
- Queen Anne's
 - Queen Anne's County offers a conservation tax credit with a value of up to five hundred dollars.
 - [Relevant Queen Anne's County code.](#)
 - [This link is to the office of Budget, Finance, and IT.](#)
 - Applications must be filed with the Director of the Office of Finance on or before June first prior to the year for which the tax credit is sought. There does not appear to be an online version of the application available.
- Saint Mary's
 - Saint Mary's County has no county tax credit for land subject to a perpetual conservation easement.

- Somerset
 - Somerset County has no county tax credit for land subject to a perpetual conservation easement.
- Talbot
 - Talbot County has no county tax credit for land subject to a perpetual conservation easement.
- Washington
 - Washington County has no county tax credit for land subject to a perpetual conservation easement.
- Wicomico
 - Wicomico County has no county tax credit for land subject to a perpetual conservation easement.
- Worcester
 - Worcester County has no county tax credit for land subject to a perpetual conservation easement.

MET is a statewide land trust governed by a citizen board of trustees and affiliated with the Department of Natural Resources. Established in 1967 by the Maryland General Assembly as a charitable organization, MET is the oldest and most successful land trust in Maryland. MET promotes the protection of open space through Easements, Stewardship, Land Trust Assistance and Keep Maryland Beautiful Programs. MET holds over 1,070 conservation easements permanently protecting over 132,000 acres statewide.

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