

taxpayer is required to report personal property in detail as to show the cost or market value, but the taxpayer fails to report accurately the cost or other data required to establish market value, and the taxpayer claims that the property is assessed at a higher valuation than it would be if it had been reported accurately, then a demand for a hearing shall be granted if the answer or protest to the notice as to the assessment on that property is made within three years from the date of that notice.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect July 1, 1981.

Approved April 28, 1981.

CHAPTER 102

(Senate Bill 187)

AN ACT concerning

Private Wetlands

FOR the purpose of stating expressly the specific manner in which wetlands maps and regulations are to be filed among the land records in each affected county; expressly providing that properly filed maps and regulations are notice to all persons of the applicability to certain lands of the requirement to obtain a permit before dredging or filling private wetlands; providing that the provisions of the Wetlands Act are enforceable against any person who can be shown to have had actual notice of regulatory requirements before he dredged or filled private wetlands without a permit; generally relating to the regulation of private wetlands; ~~and making this Act an emergency measure.~~

BY repealing and reenacting, with amendments,

Article - Natural Resources
Section 9-301(c)
Annotated Code of Maryland
(1974 Volume and 1980 Supplement)

BY adding to

Article - Natural Resources
Section 9-301(d) and 9-501(e)
Annotated Code of Maryland
(1974 Volume and 1980 Supplement)

Preamble