

In the introductory language of subsection (g)(5) of this section, the defined term "actively used" is substituted for the former words "actively devoted to agricultural use", for clarity.

In subsection (g)(5)(iii) of this section, the former phrase "causing the average annual gross income to be less than \$2,500" is deleted as superfluous.

The General Assembly may wish to consider in subsection (g)(7)(i) of this section the deletion of the requirement that 70-year old owners must apply for exemption from the \$2,500 per parcel annual gross income requirement by July 1, 1985.

In subsection (g)(7)(ii) of this section, the former phrase "for which the land had qualified for the use assessment" is deleted as superfluous.

In subsection (g)(7)(iii) of this section, the defined term "actively used" is substituted for the former phrase "actively devoted to agricultural use", for clarity.

In subsection (h)(1)(i) of this section, the former word "acknowledged", which modified "error", is deleted as superfluous.

In subsection (h)(1)(ii) of this section, the former reference to the taxable year in which the effect of the rezoning first occurs is deleted as superfluous.

Defined terms: "Assess" § 1-101
 "Assessment" § 1-101 "County" § 1-101
 "Department" § 1-101 "Director" § 1-101
 "Includes"; "including" § 1-101 "Law" § 1-101
 "Municipal corporation" § 1-101 "Person" § 1-101
 "Taxable year" § 1-101

8-210. ASSESSING MARSHLAND.

MARSHLAND SHALL BE ASSESSED AT A RATE EQUIVALENT TO THE RATE THAT IS USED TO ASSESS LAND UNDER § 8-209 OF THIS SUBTITLE.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(b)(3).

Defined term: "Assess" § 1-101

8-211. ASSESSING OF WOODLAND; FOREST CONSERVATION AND MANAGEMENT PROGRAM.

(A) DEFINITIONS.