

30 days [after] FROM THE DATE OF MAILING OF the notice of [the] assessment, the taxpayer files an appeal showing cause why the tax is not paid when due. Any amounts received from any dealer or owner under this subsection shall be credited first to penalty and interest accrued and then to tax due.

(2) If the failure to pay the tax is due to an attempt to defraud, then the penalty shall be, in lieu of the penalty more specifically provided for under paragraph (1) of this subsection, 100% of the tax due plus interest at the rate of 1.5% per month or fraction of a month from the time due until paid.

SECTION 2. AND BE IT FURTHER ENACTED, That, notwithstanding the provisions of Section 1 of this Act, for the purposes of implementing a staggered system of renewal for certificates of number and documented vessel stickers, the Maryland Department of Natural Resources may require that up to one-half of the certificates of number and documented vessel stickers that are to be renewed following the effective date of this Act shall be renewed for 1 year. Any certificate or sticker renewed for 1 year under the provisions of this section shall be renewed in accordance with Section 1 of this Act for all subsequent renewals.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect ~~October 1, 1994.~~ January 1, 1995.

Approved May 2, 1994.

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**CHAPTER 435**

**(House Bill 1421)**

AN ACT concerning

**Forest Conservation and Management Program**

FOR the purpose of authorizing an owner of certain property subject to an agreement under the forest conservation and management program to subdivide the property to transfer to a child of the owner a lot not exceeding a specified size for certain purposes, subject to certain conditions *and local laws*; providing that the transfer does not result in certain prior year property tax liability; requiring the supervisor of assessments for the relevant county to reassess the property removed from the program and establish the property as a separate account; requiring recording of the modification of the agreement in the county land records; clarifying that certain plans shall be approved, rather than developed, by the Department of Natural Resources; and generally relating to the right of a property owner to transfer certain property under the forest conservation and management program to the owner's child without prior year tax liability.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 8-211

Annotated Code of Maryland