

(b) A person filing an amended report under subsection (a) of this section may only claim an exemption for personal property used in manufacturing if an exemption for personal property used in the manufacturing process was previously approved for that taxable year under §§ 7-104(b) and 7-225(d) OR UNDER §§ 7-104(C) AND 7-225(D) of this article.

(c) After reviewing an amended report, the Department shall:

(1) issue a corrected assessment notice; or

(2) notify the person that the original assessment notice will not be adjusted.

(d) A person who receives a notice under subsection (c) of this section may appeal the change in value or classification related to the corrected information or the denial notice as provided in § 14-504 of this article.

SECTION 2. AND BE IT FURTHER ENACTED, That this Act shall take effect October 1, 2004, and shall be applicable to all taxable years beginning after December 31, 2004.

Approved May 26, 2004.

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**CHAPTER 498**

**(House Bill 164)**

AN ACT concerning

**Maryland Agricultural Land Preservation Foundation**

FOR the purpose of requiring a statement on certain agricultural land preservation easement releases that certain lots on an easement may not be transferred until a certain date except under certain circumstances.

BY repealing and reenacting, with amendments,

Article - Agriculture

Section 2-513

Annotated Code of Maryland

(1999 Replacement Volume and 2003 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

**Article - Agriculture**

2-513.

(a) Agricultural land preservation easements may be purchased under this subtitle for any land in agricultural use which meets the minimum criteria