

10-408.1.

(b) This section does not apply to:

- (1) State and federal wetlands;
- (2) Private wetlands as designated by the Department;
- (3) Land which qualifies for agricultural assessments, as provided [in ARTICLE 81 of the Code] UNDER § 8-209 OF THE TAX - PROPERTY ARTICLE and timberland and lands used for reforestation;
- (4) Except in Howard and Harford counties, owners and lessees of any privately owned land; and
- (5) Owners and lessees of any privately owned land in Howard and Harford counties as long as a trap described in subsection (a) of this section is not within 150 yards of the permanent residence of another person.

Article - Real Property

3-101.

(e) In lieu of recording a lease as prescribed above, a memorandum of the lease, executed by every person who is a party to the lease, may be recorded with like effect. A memorandum of lease thus entitled to be recorded shall contain at least the following information with respect to the lease: (1) the name of the lessor and the name of the lessee; (2) any addresses of the parties set forth in the lease; (3) a reference to the lease, with its date of execution; (4) a description of the leased premises in the form contained in the lease; (5) the term of the lease, with the date of commencement and the date of termination of the term; and (6) if there is a right of extension or renewal, the maximum period for which or date to which it may be renewed, and any date on which the right of extension or renewal is exercisable. If any date is unknown, then the memorandum of lease shall contain the formula from which the date is to be computed. When a memorandum of lease is presented for recording, the lease also shall be submitted to the recording office for the purpose of examination to determine whether or not the lease or the memorandum authorized by this section is subject to any transfer or other tax or requires any [documentary or other] recording stamp. The clerk shall stamp the lease when submitted so that it may be identified as the instrument presented to the clerk at the time of recording the memorandum, and the clerk shall [affix to the lease] COLLECT any required [documentary stamp] TAX.

3-104.

(a) A deed or other instrument which effects a change of ownership on the assessment books under [Article 81] THE TAX -