

Also in subsection (j) of this section, the former reference to annual steps "from lower to higher" is deleted as superfluous.

Also in subsection (j) of this section, the former enumeration of the reasons for revaluation is deleted as superfluous.

In subsection (1)(1) of this section, the reference to a "reassessment" under subsection (i) of this section is substituted for the former reference to "rollback", for clarity.

In the introductory language of subsection (1)(2) of this section, the defined term "supervisor" is substituted for the former word "assessor", for clarity.

In subsection (1)(2)(i) of this section, the defined term "tax roll" is substituted for the former words "assessment roll", for clarity.

In subsection (m) of this section, the reference to benefit "charge" is substituted for the former reference to benefit "assessments", for clarity.

Also in subsection (m) of this section, the former reference to "tax" is deleted as misleading and, in any event, superfluous.

The first sentence of former NR § 5-307, which referred to improvements and other nonforest values being subject to the general provisions of this title, is deleted as superfluous.

Former NR § 5-309, which referred to when property tax is due, is deleted in light of the broad general provisions of Title 10 of this article.

Defined terms: "Assess" § 1-101  
 "Assessment" § 1-101 "County" § 1-101  
 "Person" § 1-101 "Property tax" § 1-101  
 "Supervisor" § 1-101 "Taxable year" § 1-101  
 "Value" § 1-101

8-212. ASSESSING OF COUNTRY CLUB PROPERTY -- QUALIFICATIONS OF CLUBS.

A COUNTRY CLUB IS ELIGIBLE TO BE ASSESSED UNDER §§ 8-213 THROUGH 8-218 OF THIS SUBTITLE IF IT:

(1) HAS AT LEAST 100 MEMBERS, WHO PAY DUES AVERAGING \$50 OR MORE ANNUALLY FOR EACH MEMBER;

(2) RESTRICTS USE OF ITS FACILITIES PRIMARILY TO MEMBERS, FAMILIES, AND GUESTS; AND