

(3) IS LOCATED ON AT LEAST 50 ACRES OF LAND, ON WHICH IS MAINTAINED:

(I) A REGULAR OR CHAMPIONSHIP GOLF COURSE OF AT LEAST 9 HOLES; AND

(II) A CLUBHOUSE.

REVISOR'S NOTE: This section is new language derived without substantive change from the first sentence of former Art. 81, § 19(e)(4)(i).

The phrase "is eligible to be assessed under §§ 8-213 through 8-218 of this subtitle" is substituted for the former phrase "shall mean" to clarify that the country club must meet substantive requirements.

In item (1) of this section, the word "members" is substituted for the former word "persons", for clarity.

The former phrase "provided that the fact that the club facilities may be used by persons or groups other than members or their guests does not disqualify a club under this subsection" is deleted as superfluous in light of item (2) of this section.

Defined term: "Assess" § 1-101

8-213. SAME -- AGREEMENTS.

(A) "AGREEMENT" DEFINED.

IN THIS SECTION, "AGREEMENT" MEANS AN AGREEMENT MADE UNDER SUBSECTION (B) OF THIS SECTION.

(B) UNIFORM AGREEMENTS.

THE DEPARTMENT MAY MAKE AGREEMENTS WITH COUNTRY CLUBS THAT SPECIFY THE MANNER OF ASSESSING THE LAND OF A COUNTRY CLUB. ALL AGREEMENTS SHALL CONTAIN UNIFORM PROVISIONS.

(C) HOW ASSESSED.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, THE LAND OF A COUNTRY CLUB THAT IS ACTIVELY USED AS A COUNTRY CLUB THAT MEETS THE REQUIREMENTS OF § 8-212 OF THIS SUBTITLE SHALL BE ASSESSED ON THE BASIS OF THAT USE AND MAY NOT BE ASSESSED ON THE BASIS OF ANY OTHER USE.

(2) IF THE LAND OF A COUNTRY CLUB THAT MEETS THE REQUIREMENTS OF § 8-212 OF THIS SUBTITLE HAS A GREATER VALUE THAN ITS VALUE WHEN USED AS A COUNTRY CLUB, THE LAND SHALL ALSO BE ASSESSED ON THE BASIS OF THE GREATER VALUE.