

Also in subsection (d)(1) of this section, the phrase "may not be assessed as a country club under § 8-213 of this subtitle" is substituted for the former phrase "beneficial assessment shall be withdrawn", for clarity.

Also in subsection (d)(1) of this section, the former references to "tax exemption" and "tax credit" are deleted as confusing, and, in any event, superfluous.

In subsection (d)(2) of this section, the phrase "shall be assessed as if there were no agreement", is substituted for the former phrase "taxed without regard to this subsection", for clarity.

In subsection (e) of this section, the appeal procedure is required because this is an appeal from a determination by an official outside the assessment process. Therefore, the appeal is governed by Title 10, Subtitle 2 of the State Government Article rather than the assessment appeal process in this article.

In subsection (f) of this section, the former references to "subpoena duces tecum" are deleted as included within the term "subpoena". See Md. Rule 1-202(w).

In subsection (f)(1) of this section, the phrase "fails to provide information" is substituted for the former phrase "refuses to produce information" to clarify that any failure to produce information is covered.

Defined terms: "Assess" § 1-101
"County" § 1-101

8-216. SAME -- PROPERTY TAXES.

(A) TAXES ON PROPERTY.

(1) EXCEPT AS PROVIDED IN § 8-217 OF THIS SUBTITLE, A PROPERTY TAX IS DUE, FOR THE AMOUNT OF THE DIFFERENCE, IF ANY, BETWEEN THE ASSESSMENT OF THE LAND UNDER § 8-213(C)(1) AND (2) OF THIS SUBTITLE, WHEN BEFORE THE END OF AN AGREEMENT MADE UNDER § 8-213 OF THIS SUBTITLE ANY LAND SUBJECT TO THE AGREEMENT:

(I) IS CONVEYED TO A NEW OWNER;

(II) CEASES TO BE USED AS A COUNTRY CLUB; OR

(III) FAILS TO MEET THE QUALIFICATIONS FOR A COUNTRY CLUB UNDER THIS SUBTITLE.

(2) THE PROPERTY TAX SHALL BE CALCULATED AT THE TAX RATE APPLICABLE FOR EACH TAXABLE YEAR.