

(B) CALCULATION OF TAXES.

(1) EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, A PROPERTY TAX IS DUE FOR EACH TAXABLE YEAR BEGINNING WITH THE FIRST TAXABLE YEAR IN WHICH THE LAND WAS ASSESSED UNDER § 8-213(C)(1) OR (2) AND ENDING WITH THE TAXABLE YEAR IN WHICH THE PROPERTY TAX BECOMES DUE UNDER SUBSECTION (A) OF THIS SECTION.

(2) THE PERIOD FOR WHICH THE PROPERTY TAX IS DUE MAY NOT EXCEED 10 YEARS.

(C) DEFERRED TAXES.

(1) EXCEPT AS PROVIDED BY § 8-217 OF THIS SUBTITLE, IF DURING THE 10-YEAR PERIOD FOLLOWING THE YEAR IN WHICH AN AGREEMENT MADE UNDER § 8-213 OF THIS SUBTITLE IS ENDED, THE LAND SUBJECT TO THE AGREEMENT IS CONVEYED TO A NEW OWNER, A DEFERRED PROPERTY TAX IS DUE.

(2) THE DEFERRED PROPERTY TAX IS DUE FOR A 10-YEAR PERIOD ENDING WITH THE YEAR IN WHICH THE LAND SUBJECT TO AN AGREEMENT IS CONVEYED. THE AMOUNT OF THE DEFERRED PROPERTY TAX IS THE DIFFERENCE, IF ANY, BETWEEN THE ASSESSMENT OF THE LAND UNDER § 8-213(C)(1) AND (2) OF THIS SUBTITLE.

(D) TAXES ON PARTIAL SALE.

IF DURING THE PERIOD SPECIFIED IN SUBSECTION (B) OR (C) OF THIS SECTION FOR WHICH A PROPERTY TAX IS DUE, ANY PART OF LAND SUBJECT TO THE AGREEMENT IS CONVEYED AND THE REMAINING PART CONTINUES TO QUALIFY AS A COUNTRY CLUB UNDER THIS SUBTITLE, THE PROPERTY TAXES THAT ARE DUE UNDER SUBSECTION (B) OR (C) OF THIS SECTION ARE BASED ONLY ON THE ASSESSMENT OF THE PART OF THE LAND THAT IS CONVEYED.

(E) LIEN FOR TAXES.

NOTWITHSTANDING ANY PERIOD OF LIMITATION IMPOSED BY THIS ARTICLE, A PROPERTY TAX THAT IS DUE UNDER THIS SECTION IS A LIEN ON THE LAND OF THE COUNTRY CLUB TO WHICH THE TAX IS APPLICABLE UNTIL THE TAX IS PAID OR ENDED BY OPERATION OF LAW.

REVISOR'S NOTE: This section is new language derived without substantive change from former Art. 81, § 19(e)(7), (8), and (11).

In subsections (a), (c), (d), and (e) of this section, the defined term "property tax" is substituted for the former references such as "taxes" and "unpaid taxes", for clarity.

In the introductory language of subsection (a)(1) of this section and in subsections (c) and (d), the