

[[iii]] (IV) an agreement is ended by the Department of Natural Resources because the owner has not complied with the agreement.

(2) If only part of the land subject to an agreement is conveyed or only part of the timber is harvested, the reassessment shall be only for the part of land conveyed or the part of land on which the timber is harvested.

(j) If the assessment under subsection (i)(II) THROUGH (IV) of this section is greater than the assessment under subsection [(j)] (H) of this section, the difference between the 2 assessments is computed in approximately equal annual steps that cover the number of taxable years between the 2 assessments--~~The~~, AND THE agreement holder owes property tax for each taxable year payable at the property tax rates applicable for each taxable year.

(N) THIS SECTION DOES NOT APPLY TO THE VALUATION OR ASSESSMENT OF IMPROVEMENTS OR AGRICULTURAL, MINERAL, OR OTHER NONFOREST VALUES ON LAND THAT IS SUBJECT TO AN AGREEMENT.

8-213.

(c) (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] VALUED on the basis of that use UNDER § 8-104 OF THIS TITLE and may not be [assessed] VALUED on the basis of any other use.

8-217.

If a purchaser of all or any part of the land of a country club accepts the obligations of an agreement made under § 8-213 of this subtitle, the agreement is transferred to the purchaser. Property tax is not due under § 8-216[(b) or (c)] of this subtitle on a conveyance of land of a country club under this section.

8-233.

(c) The owner of the building shall submit to the supervisor:

(1) a statement from a licensed physician showing SUFFICIENT evidence of [the health or medical condition] MEDICAL NECESSITY OR A SUBSTANTIAL PHYSICAL CONVENIENCE of the resident; and

(2) annually an affirmation that the resident lives in the building.

8-303.