

(4) If an assessment is made on the greater value under paragraph (2) of this subsection, the assessment records for the country club shall record the assessment under paragraphs (1) and (2) of this subsection.

(5) [The valuation of the land of a country club that is subject to an agreement under this section is adjusted as provided by § 8-103(c)(2) of this title.] Any assessment of the land of a country club under this section is effective on the date of finality next following the date of an agreement.

(d) (1) An agreement shall be for at least 10 consecutive years or for a longer period as determined by the country club and the Department.

(2) An agreement may be extended, but only in increments of at least 5 years.

8-233.

(a) In this section, "change" includes an improvement or an addition.

(b) Subject to the provisions of this section, a change to a building may not be assessed to the owner of the building for the period of time that a resident of the building with a health or medical condition occupies the building if:

(1) the building is used as a dwelling; and

(2) the change to the building is required for the health or medical condition of the resident of the building.

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

(1) a statement from a licensed physician showing sufficient evidence of medical necessity or a substantial physical inconvenience of the resident; and

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

(d) The assessment of the changes exempted under this section may not exceed [4%] 10% of the total assessment of the real property on which the building is located.

(e) The Department shall adopt regulations to provide:

(1) Criteria to determine what is sufficient evidence of a health or medical condition;

(2) The form of the annual affirmation of residence; and

(3) Criteria to determine what changes are required for the health or medical condition.

SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read as follows: