

the application of this Act; and generally relating to the property tax assessment of country clubs and golf courses.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 8–101(b)(4) and 8–212 through ~~8–218~~ 8–219

Annotated Code of Maryland

(2001 Replacement Volume and 2001 Supplement)

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article – Tax – Property

8–101.

(b) Real property is a class of property and is divided into the following subclasses:

(4) land of a country club OR GOLF COURSE, assessed under §§ 8–212 through 8–217 of this title;

8–212.

(A) A GOLF COURSE THAT IS OPEN TO THE PUBLIC IS ELIGIBLE TO BE ASSESSED UNDER §§ 8–213 THROUGH 8–218 OF THIS SUBTITLE IF IT IS LOCATED ON AT LEAST 50 ACRES OF LAND ON WHICH IS MAINTAINED A REGULAR OR CHAMPIONSHIP GOLF COURSE OF AT LEAST 9 HOLES.

(B) A country club is eligible to be assessed under §§ 8–213 through 8–218 of this subtitle if it:

(1) has at least 100 members, who pay dues averaging \$50 or more annually for each member;

(2) restricts use of its facilities primarily to members, families, and guests; and

(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.

8–213.

(a) In this section, “agreement” means an agreement made under subsection (b) of this section.

(b) The Department may make agreements with country clubs AND GOLF COURSES that specify the manner of assessing the land ~~AND COURSE IMPROVEMENTS~~ of a country club OR GOLF COURSE. All agreements shall contain uniform provisions.