

(2) The property tax shall be calculated at the tax rate applicable for each taxable year.

(b) (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) (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) 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 OR GOLF COURSE 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) 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 OR GOLF COURSE to which the tax is applicable until the tax is paid or ended by operation of law.

#### 8-217.

If a purchaser of all or any part of the land of a country club OR GOLF COURSE 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 of this subtitle on a conveyance of land of a country club OR GOLF COURSE under this section.

#### 8-218.

To administer the country club AND GOLF COURSE assessment provisions of this subtitle, the Department shall:

- (1) adopt uniform regulations; and
- (2) prepare and distribute any forms that are required.

#### 8-219.

- (a) (1) In this section, the following words have the meanings indicated.
- (2) "Easement" means an interest in land that: