

House Bill No. 758

AN ACT concerning

Property Tax Assessment - Country Clubs and Golf Courses

FOR the purpose of making certain golf courses eligible for special use value assessment for property tax purposes under certain circumstances; authorizing the Department of Assessments and Taxation to make certain agreements with golf courses that specify the manner of assessing certain property of a golf course; ~~altering the scope of certain agreements entered into between the Department and certain country clubs~~; altering the basis of the valuation of certain land of a country club or golf course for certain purposes; ~~providing for special valuation of certain golf course improvements for certain purposes~~; authorizing the Department to enter into agreements with golf courses to provide for the manner of assessing certain property of a golf course to be effective beginning with a certain date of finality for assessments for a certain tax year; requiring the Department to adopt certain regulations; providing for 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 ~~county~~ 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: