

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:

(i) is conveyed or assigned in perpetuity or for a fixed period of time to the Nature Conservancy or to a government or unit of government; and

(ii) limits use of the land to preserve the natural open character of the land.

(3) "Natural open character" means an area of great natural scenic beauty, open space, natural conditions, or present use that:

(i) enhances the present or potential value of adjacent development; or

(ii) maintains or enhances the conservation of natural or scenic resources.

(b) Any land subject to an easement shall be assessed on the basis of its value as required by this subtitle, but the value shall be adjusted by the effect of the easement on the land.

(C) THE DEPARTMENT SHALL ADOPT REGULATIONS ESTABLISHING THE VALUE OF LAND ASSESSED UNDER THIS SECTION.

SECTION 2. AND BE IT FURTHER ENACTED, That:

(1) On or before September 30, 2002, the Department of Assessments and Taxation may enter into agreements with golf courses to provide the manner of assessing the land ~~and course improvements~~ of a golf course as provided in §§ 8-212 through 8-218 of the Tax - Property Article; and

(2) Notwithstanding § 8-213(c)(5) ~~or (d)(2)~~ of the Tax - Property Article or any other provision of law, ~~the~~ agreements entered into under this section on or