CHAPTER 417

(House Bill 903)

AN ACT concerning

Property Tax – Country Clubs – Assessment Agreements

FOR the purpose of revising and clarifying the procedures for investigating and determining discrimination by country clubs receiving a certain property tax benefit; providing that the extension of an assessment agreement shall be for a period determined by the country club and the Department of Assessments and Taxation; removing an unconstitutional exception from the law; prohibiting discrimination or retaliation against certain persons; providing for the filing and handling of discrimination complaints; authorizing the Attorney General or his designee to administer oaths and issue subpoenas; authorizing the Attorney General to bring a civil action for a temporary injunction; and generally relating to the clarification and revision of the law governing country club assessment agreements.

BY repealing and reenacting, with amendments,

Article – Tax – Property

Section 8–213, 8–214, 8–215, and 8–218

Annotated Code of Maryland

(1986 Volume and 1990 Supplement)

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

Article – Tax – Property

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 that specify the manner of assessing the land of a country club. All agreements shall contain uniform provisions.

(c) (1) Except as provided in paragraph (2) of this subsection, the land of a country club that is actively used as a country club that meets the requirements of § 8–212 of this subtitle shall be valued on the basis of that use under § 8–104 of this title and may not be valued on the basis of any other use.

(2) If the land of a country club that meets the requirements of § 8–212 of this subtitle has a greater value than its value when used as a country club, the land shall also be assessed on the basis of the greater value.