

# HOUSE BILL 1340

Q1

8lr0476

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By: **Delegates Moon, Barron, Platt, and Tarlau**

Introduced and read first time: February 9, 2018

Assigned to: Ways and Means

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## A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Country Clubs and Golf Courses – Rate of Assessment and Term**  
3 **of Agreements**

4 FOR the purpose of altering the rate at which the land of certain country clubs and golf  
5 courses is assessed for property tax purposes; establishing a certain maximum term  
6 for certain agreements between the State Department of Assessments and Taxation  
7 and certain country clubs or golf courses; providing for the application of this Act;  
8 and generally relating to the property tax assessment of country clubs and golf  
9 courses.

10 BY repealing and reenacting, without amendments,  
11 Article – Tax – Property  
12 Section 8–212  
13 Annotated Code of Maryland  
14 (2012 Replacement Volume and 2017 Supplement)

15 BY repealing and reenacting, with amendments,  
16 Article – Tax – Property  
17 Section 8–213  
18 Annotated Code of Maryland  
19 (2012 Replacement Volume and 2017 Supplement)

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

### Article – Tax – Property

22 8–212.

24 (a) A golf course that is open to the public is eligible to be assessed under §§  
25 8–213 through 8–218 of this subtitle if it is located on at least 50 acres of land on which is

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EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.

[Brackets] indicate matter deleted from existing law.



1 maintained a regular or championship golf course of at least 9 holes.

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

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

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

8 (3) is located on at least 50 acres of land, on which is maintained:

9 (i) a regular or championship golf course of at least 9 holes; and

10 (ii) a clubhouse.

11 8–213.

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

14 (b) The Department may make agreements with country clubs and golf courses  
15 that specify the manner of assessing the land of a country club or golf course. All  
16 agreements shall contain uniform provisions.

17 (c) (1) Except as provided in paragraph (2) of this subsection, the land of a  
18 country club or golf course that is actively used as a country club or golf course that meets  
19 the requirements of § 8–212 of this subtitle shall be [valued at rates equivalent to land  
20 assessed under § 8–219 of this subtitle] **ASSESSED AT 1% OF MARKET VALUE.**

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

24 (3) Except as provided under § 8–216 of this subtitle, the property tax  
25 payable by a country club or golf course under this section is based on the assessment of  
26 the land under paragraph (1) of this subsection.

27 (4) If an assessment is made on the greater value under paragraph (2) of  
28 this subsection, the assessment records for the country club or golf course shall record the  
29 assessment under paragraphs (1) and (2) of this subsection.

30 (5) Any assessment of the land of a country club or golf course under this  
31 section is effective on the date of finality next following the date of an agreement.

32 (d) (1) An agreement [shall be for at least 10 consecutive years or for a longer

1 period as determined by the country club or golf course and the Department] **MAY NOT**  
2 **EXCEED 5 CONSECUTIVE YEARS.**

3 (2) An agreement may be extended, but only in increments of [at least]  
4 **NOT MORE THAN 5** years.

5 SECTION 2. AND BE IT FURTHER ENACTED, That this Act applies to any  
6 agreement under § 8–213(b) of the Tax – Property Article, as enacted by this Act, between  
7 the State Department of Assessments and Taxation and any golf course or country club:

8 (1) that was entered into on or after June 1, 2018; and

9 (2) that was entered into before June 1, 2018, at the expiration of the term  
10 of the agreement or June 30, 2028, whichever is earlier.

11 SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June  
12 1, 2018, and shall be applicable to all taxable years beginning after June 30, 2019.