

HOUSE BILL 874

Q1
HB 1120/21 – W&M

5lr3001

By: **Delegates Acevero, Fair, Hill, Kaufman, Martinez, Ruth, Terrasa, and Young**
Introduced and read first time: January 30, 2025
Assigned to: Ways and Means

A BILL ENTITLED

1 AN ACT concerning

2 **Property Tax – Special Use Assessment of Country Clubs and Golf Courses –**
3 **Repeal**

4 FOR the purpose of repealing a special use assessment for property tax purposes for certain
5 country clubs and golf courses and related provisions of law; repealing a certain
6 subclass of real property for land of a country club or golf course; and generally
7 relating to the property tax assessment and subclassification of country clubs and
8 golf courses.

9 BY repealing
10 Article – Tax – Property
11 Section 8–212 through 8–218
12 Annotated Code of Maryland
13 (2019 Replacement Volume and 2024 Supplement)

14 BY repealing and reenacting, with amendments,
15 Article – Tax – Property
16 Section 8–101(b)
17 Annotated Code of Maryland
18 (2019 Replacement Volume and 2024 Supplement)

19 SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND,
20 That Section(s) 8–212 through 8–218 of Article – Tax – Property of the Annotated Code of
21 Maryland be repealed.

22 SECTION 2. AND BE IT FURTHER ENACTED, That the Laws of Maryland read
23 as follows:

24 **Article – Tax – Property**

25 8–101.

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW.
[Brackets] indicate matter deleted from existing law.



(b) Real property is a class of property and is divided into the following subclasses:

(1) land that is actively devoted to farm or agricultural use, assessed under § 8–209 of this title;

(2) marshland, assessed under § 8–210 of this title;

(3) woodland, assessed under § 8–211 of this title;

(4) [land of a country club or golf course, assessed under §§ 8–212 through 8–217 of this title;

(5)] land that is used for a planned development, assessed under §§ 8–220 through 8–225 of this title;

[(6)] (5) rezoned real property that is used for residential purposes, assessed under §§ 8–226 through 8–228 of this title;

[(7)] (6) operating real property of a railroad;

[(8)] (7) operating real property of a public utility;

[(9)] (8) property valued under § 8–105(a)(3) of this subtitle;

[(10)] (9) conservation property, assessed under § 8–209.1 of this title; and

[(11)] (10) all other real property that is directed by this article to be assessed.

SECTION 3. AND BE IT FURTHER ENACTED, That this Act shall take effect June 1, 2025, and shall be applicable to all taxable years beginning after June 30, 2025.