

GOLF COURSE AGREEMENT

This Agreement is made this _____ day of _____, 20____, between the Department of Assessments and Taxation, hereinafter the ("Department"), and _____ ("Owner"), hereinafter the ("Course"), pursuant to Tax-Property Article§ 8-212 through§ 8-217.

EXPLANATORY STATEMENT

WHEREAS, the Owner owns the Course which is located at _____ on land which is in excess of fifty (50) acres and improved by a clubhouse and a regular or championship golf course of at least nine (9) holes, and

WHEREAS, the Owner does not restrict the use of the Course facilities primarily to members, their families and guests.

NOW, THEREFORE, for and in consideration of the promises, covenants and conditions hereinafter set forth, the Department and the Owner agree as follows:

I. That the statements and provisions of the Explanatory Statement are incorporated herein as a substantive part of this Agreement.

2. That the parties agree that the land, which is located at _____ and consists of _____ acres, is improved and used as a golf course, known as the Course, shall be subject to Tax-Property Article, §8-212 through§ 8-217 of the Maryland Code, as may be amended from time to time, and shall be assessed on the basis of that golf course use for a _____ year period commencing with _____ and continuing through _____ .

This Agreement is subject to renewal thereafter, but only in increments of five (5) years.

3. The Owner agrees that it will not discriminate based on race, color, creed, sex or national origin in granting membership, guest privileges or public use in or at the Course, including, but not limited to, privileges with regard to the use of its golf course(s), its clubhouse facilities and any other facility at the Course. The Owner further agrees to provide financial, membership and other data as may be requested by the Department or the Attorney General in the performance of their duties under the law.

4. In the event that a complaint of discrimination is made against the Course or the Owner to the Office of the Attorney General of Maryland, the Owner agrees that it will provide to the Attorney General such information as is requested by the Attorney General to resolve the complaint. The Owner agrees to provide the information within forty-five (45) days of the request. In the event the Owner fails to provide the requested information within the required time and the Attorney General requests the Circuit Court in _____ County to issue a subpoena for the requested information which is issued, the Owner agrees to pay to the Attorney General attorney's fees in the amount fixed by the Circuit Court.

5. The Owner agrees that if, after a hearing pursuant to Tax-Property Article, § 8-215 is held, it is determined that the Owner or the Course has practiced or is practicing discrimination, the Owner shall enter into a consent agreement with the Attorney General to end that discrimination. The Owner further agrees that if it refuses to enter into a consent agreement within thirty (30) days of the determination, or makes such an agreement and then breaches or violates that agreement, then an order shall be issued directing the Owner to end the discrimination. The Owner further agrees that if it fails to comply with that order, then the golf course land, as described in Paragraph 1 herein, shall cease to be assessed according to golf course use and shall be assessed and taxed at its full cash value beginning with the full tax year, and the Owner shall be subject to any other penalty provided by law.

6. The Owner agrees that if, prior to the end of this Agreement, any land subject to this Agreement ceases to be used for golf course use, fails to meet the qualifications for a golf course as set forth in Tax-Property Article, § 8-213, or is conveyed to a new owner that does not accept the obligations of this Agreement, then property taxes shall be due for each year the property has been assessed at its golf course use, but not to exceed a ten (10) year period ending with the year in which the disqualifying event occurs. The property tax shall be calculated at the rate applicable for each tax year on the amount of the difference between the assessment of the land at its golf course use and the assessment based on its full cash value. If part of the land is conveyed and the remaining part continues to qualify as a golf course, the deferred property taxes due shall be based only on the assessment of the part of the land that is conveyed.

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AGREED TO:

FOR THE OWNER:

President

Witness

Print Name of President

Print Name of Witness

Dated:

FOR THE DEPARTMENT:

Michael Higgs, Jr., Director

Witness

Print Name of Director

Print Name of Witness

Dated:

APPROVED AS TO FORM:

Jeffrey G. Comen, Esquire
Assistant Attorney General
Counsel to the Department of Assessments and Taxation