

1 So much for the first part.

2 The second part has an interesting history
3 which I will attempt to trace very briefly. You will
4 notice at the beginning of line 6, the section says
5 which classes shall include property devoted to agricul-
6 tural use as prescribed by law.

7 This is the so-called farm land preferential
8 tax assessment which has been much debated in these halls
9 and in others for many years.

10 The history is simply this. In 1955 the
11 General Assembly passed at the suggestion of the delegate
12 from Montgomery County who is now state senator from that
13 county, a bill which would permit ^{the} State Tax Commission
14 to classify farm lands in a different manner ~~than property,~~
15 than other real estate.

16 That law was vetoed by Governor Mc Keldin and
17 at the next session in 1956 the General Assembly passed the
18 law over the governor's veto. Subsequently in a case
19 called Gale versus State Tax Commission, the Court of
20 Appeals of Maryland ruled that the law was unconstitutional
21 because the declaration of rights at that time did not