

the taxing powers they now have. It was felt important that this sentence be included to permit Baltimore City and the 23 counties to exercise the powers they now have without any fear that the constitution which we are working on here, if adopted by the people, will act in diminution of those powers.

Section 8.02 on page 2, assessments, reads as follows. "Assessments with respect to any tax shall be made pursuant to uniform rules and pursuant to such classification of properties, taxpayers and events as may be determined by law, which classes shall include property devoted to agricultural use as prescribed by law."

This section is divisible in two parts for our consideration here tonight, and I should like to reason with you on each of them.

The first deals with the rule of uniformity, a rule which many people in this State including Delegate Henderson, the President of the Convention, Delegate Sherbow, and the present speaker fought for for many years.

It will provide that assessments shall be made pursuant to uniform rules. First, you must notice the word "shall", because this section mandates a rule of uniformity. This is a proposition that has been fought for, as I have said earlier, for the last 30 years at least, and to my own certain knowledge, for the last 20.

The fight first began in the commission headed by a very distinguished member of the Baltimore City Bar, Mr. William Lee Rawls, continued through the Commission headed by Honorable Joseph Sherbow, finally the Tax Survey Commission in 1949 which I chaired and of which the President of the Convention was a member, all attempting to reach this result, with varying degrees of success.

The section deals with any tax. I emphasize the word "any" because the present declaration of rights speaks in terms of property taxes, but the rule of uniformity should apply of course, to all taxes, both excise and direct taxes, and this section attempts to do that with the words "any tax."

It speaks in terms of uniform rules, because it was recognized of course that absolute uniformity in the property tax field is a point which is desirable but which is in the last analysis completely unattainable.

The section also requires that there shall be classification and where you have in the

tax field proper classification it will follow generally speaking that uniformity of assessments will be obtained.

So much for the first part.

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

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

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

That law was vetoed by Governor McKeldin and at the next session in 1956 the General Assembly passed the law over the governor's veto. Subsequently in a case called *Gale v. State Tax Commission*, the Court of Appeals of Maryland ruled that the law was unconstitutional because the declaration of rights at that time did not permit the separate classification of land.

The court held that all land had to be similarly classified, and that an attempt on the part of the General Assembly to classify land was therefore invalid. Thereafter in 1959 a constitutional amendment was put into our present Constitution or actually two amendments, which would make it abundantly clear that property devoted to agricultural use would be assessed for such use and for no other use.

The methods by which the sponsors of this amendment went about it were twofold; first, they amended Article 15 of the Declaration of Rights to permit the separate classification of land.

Secondly, in Article 43 of the Declaration of Rights they put a specific provision in the Constitution which said any land actively devoted to farm or agricultural use would have to be assessed as such, and not for some other use.

This amendment was put before the people in 1960 and by a vote of over 3 to 1 the amendment carried, or the amendments carried. At that time it was sponsored by the Grange and all other agricultural associations and entities, had the backing of most of the press, and most of the people