fined shall be up to the legislature or its delegated authority. So that in effect what this particular section would do would be to overrule the Alsop case by permitting the General Assembly and/or the State Department of Assessments and Taxation to set up standard rules and regulations that would have to be complied with before you would have a farm.

THE CHAIRMAN: Delegate Macdonald.

DELEGATE MACDONALD: Wasn't that the situation in the Alsop case? Didn't we have a statutory standard and didn't we have 12 or 14 criteria laid down by the State Department of Assessments and Taxation?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: That is right, but unfortunately, the Constitution did not provide as this provision does that the legislature could define it.

What Article 43 says is, I will quote it to you, "The legislature may provide that land actively devoted to farming or agricultural use shall be assessed on the basis of such use and shall not be assessed as if subdivided."

The Court of Appeals construed that language to make it absolutely mandatory that the objective test be employed. Our language is to the contrary. It says that property shall be assessed if devoted to agricultural use as prescribed by law.

I want to make it perfectly clear on the record that the intention of this provision is to permit the definitional power of the General Assembly, which may be delegated to the State Tax Commission or State Department of Assessments and Taxation, to control what is or what is not a bona fide farm.

THE CHAIRMAN: Delegate Macdonald.

DELEGATE MACDONALD: Am I correct in understanding you are updating this assessment favor for farmland?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: The Committee Report requires that some classification be set up for farms, this is correct.

THE CHAIRMAN: Delegate Macdonald.

DELEGATE MACDONALD: Am I also correct in understanding that this matter of giving this tax break to farm lands is rather controversial?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I suppose, Delegate Macdonald, that any exemption or credit which is given in the tax field is controversial. Perhaps the most controversial of all and which is now being worked on by the General Assembly's special committee on state taxation is the giving or affording exemptions to manufacturing plants.

Of course this item runs into many, many more millions of dollars than does the use assessment type thing we are talking about.

So any provision like this is subject to controversies.

THE CHAIRMAN: Delegate Macdonald.

DELEGATE MACDONALD: The matter you just mentioned is not mandated, is it?

THE CHAIRMAN: Delegate Case.

DELEGATE MACDONALD: I mean, you do not recommend that that matter be mandated, do you?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: No, it is not recommended that it be mandated but by the same token, as I said earlier, the only way it could be mandated would be to require equalization of exemptions and for the reasons I stated earlier, this is found to be impractical.

THE CHAIRMAN: Delegate Needle.

DELEGATE NEEDLE: Delegate Case, you mentioned that the first sentence in paragraph b of section 8.01 had not yet been considered by this Convention. That is the "grandfather clause" so far as the political subdivisions are concerned, but that sentence number 2 had been considered.

I think actually both have already been passed upon and are in the last sentence of 7.05, the local government article, if I am not mistaken, so that sub-paragraph b would not require any further action at this time. Is that not correct?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I would defer to you, Delegate Needle, on this. You are the expert on local government.

THE CHAIRMAN: Delegate Needle.

DELEGATE NEEDLE: Not at all, but I think it would save a lot of time if I just read to you that one sentence. You might agree paragraph b would not require any further action.