

THE CHAIRMAN: I am sorry. State your question again.

DELEGATE MOSER: The question is, is it not true, I think the answer is obviously yes, but it may not be; is it not true that you wish to require uniformity in all three of these sections and that would preclude there being county-to-county variations with respect to these sections?

DELEGATE CASE: In section 8.02, we find that assessments with respect to any tax shall be made pursuant to uniform rules and pursuant to such classifications of property, taxpayers, and events as may be determined by law.

Now, in that case, I do not think your hypothesis is correct. This does not merely refer to taxes imposed by the State, but, indeed, it is probably more critically applicable to taxes imposed locally, so that the word "law" there means any law, both public general law as we know it today, or public local law, because it would be a monster, indeed, to permit unequal assessments by local law. So to this extent, we are not directing ourselves solely to public general law.

Now, when you get to —

THE CHAIRMAN: Delegate, if I may interrupt you there, I do not think you caught the force of Delegate Moser's question. As I understand it, his question was: was the intent of section 8.02 that there not be variation in uniform rules of assessment from county to county? In other words, if the legislature acts, it must act in such a way as to make the law applicable throughout the State?

DELEGATE CASE: That is generally true. There is a strong caveat to that.

THE CHAIRMAN: You better state it, then, because that is his question.

DELEGATE CASE: Well, it would be possible, as I see it, for the State to grant the right to impose a license tax or sales tax in two different counties by general law.

Now, let's take the real estate tax. What this says is that assessments must be made in accordance with law. Now, the law which is imposing the tax is not the act of the General Assembly. It is the local political subdivision's law that is imposing the tax, and to that extent, the assessment would be made by local law, and the uniformity that is required is a uniformity in local law.

THE CHAIRMAN: Delegate Moser.

DELEGATE MOSER: I assume that 8.02 and 8.02-1 and 8.02-2 related to laws passed by the General Assembly. Am I wrong in that assumption; that is to say, would these sections also apply to laws which might be passed by local subdivisions?

DELEGATE CASE: It requires uniformity no matter who passes the laws, and this is the way it has to be to make any sense.

THE CHAIRMAN: Delegate Case, I think your position on this might be clearer if you would elaborate a little more on the meaning of the word "assessments," because I am afraid that many delegates are thinking of this in terms of an ad valorem assessment for property tax.

DELEGATE CASE: Thank you.

The word "assessment" as used in this particular section is used in its broadest sense. The word "assessment" means in that sense the final act which fixes the tax base: income taxes are assessed, sales taxes are assessed, real estate taxes are assessed, state taxes are assessed, and inheritance taxes are assessed.

The assessment procedure, therefore, involves the full scale of activities which must precede the fixing of the base. What we are driving at here is that no matter where this is done, it has to be done uniformly and fairly. Absent a provision of this kind, you would have a monster on your hands.

THE CHAIRMAN: Delegate Moser.

DELEGATE MOSER: If, however, the General Assembly were to pass a law respecting assessments, that law could not vary from county to county? I take it this is uniform?

DELEGATE CASE: That is correct. I would agree with that.

THE CHAIRMAN: Delegate Moser.

DELEGATE MOSER: That would apply throughout section 8.02?

DELEGATE CASE: As it would apply to the General Assembly, yes.

THE CHAIRMAN: Delegate Moser.

DELEGATE MOSER: As you use the word "political subdivision," it would mean all sections of local government, does it not?

DELEGATE CASE: That is correct, Delegate Moser.