

rules and methods . . .", does that mean by act of the General Assembly or by rule or regulation of the department or agency of the State?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: It means the State acts as the State, and it has to act, of course, through an administrative agency. This means that the State will assume responsibility for assessment procedures.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Would you have any objection to adding the words, after State, "by law"?

"The State 'by law' shall prescribe and administer uniform rules and methods for determining property tax assessments."

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I do not think it adds anything, so I would have to object to it.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Would it not add the specificity of the General Assembly doing this, rather than by some department or agency or instrumentality of the State?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I do not think so, because obviously the State, if it is going to act, has to act by law, and equally as obviously if it is going to act, it is going to have to act through an administrative agency, so that it seems to me you are merely stating the obvious.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Then what you are telling me is that the law which permits the agency to act will define the area or powers of that agency to establish or prescribe rules and methods?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: Delegate Clagett, as far as I know, no administrative agency in this State can act beyond the powers delegated to it or granted to it by the General Assembly.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: I note also that this sentence that we are dealing with says the State shall prescribe and administer. Assume for the moment that by law the General Assembly gave to the

counties the power to tax with respect to property exclusively. Then there would be no prohibition or requirement upon that county to prescribe and administer uniform rules and methods, would there?

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: Delegate Clagett, a fight has gone on in this State to have centralized assessments. What this means in effect is that if the counties want to use the property taxes, as of course they do, the assessments will be centralized, they will be made by the State.

THE CHAIRMAN: Delegate Clagett —

DELEGATE CASE: I want to make this abundantly clear, that this should not turn over the assessment procedure to any local political subdivision. Quite to the contrary.

DELEGATE CLAGETT: Could it?

DELEGATE CASE: It could not, and should not.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Therefore, the words in lines 13 through 15 requiring uniformity would apply with respect to any political subdivision exercising any assessment powers, as well as to the State?

THE CHAIRMAN: Delegate Case?

DELEGATE CASE: Well, section 8.02 as I said earlier applies to the State.

Now, section 8.02-1 — I am sorry; 8.02 of course applies to any political unit, as we said earlier. You are correct in that.

THE CHAIRMAN: Do you have any further questions, Delegate Clagett?

DELEGATE CLAGETT: Then —

DELEGATE CASE: To recapitulate, Delegate Clagett, what this comes to is simply this: Assessments have to be uniform, no matter who makes them, in the broad sense, as I defined that word earlier, but in section 8.02-1 we are dealing with property tax assessments, as distinguished from the broader type of assessment in section 8.02.

In that instance, the State is the assessing authority — or will be.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: I think that is all.

THE CHAIRMAN: Delegate Case, may the Chair pursue that last one just one step further?