

You have indicated that the phrase "property tax assessments" in lines 14, 15, and 16 in section 8.02-1 is not the use of the term "assessments" in the broad sense in which it was used in section 8.02.

Is it also true that it is narrower in that you are there talking about ad valorem valuation for the purposes of property tax assessment, rather than the assessment of the property taxes in determining the amount of the tax?

DELEGATE CASE: The word "assessment" as used in the property tax field means as you have suggested. I have never heard the word "assessment" in the property tax field to mean the application of the rate to the base.

THE CHAIRMAN: So that in this section we are using the term in the sense of ad valorem valuation for purposes of property tax.

DELEGATE CASE: This is correct. It is not the question of being broader or narrower than the word in section 8.02. It is just a different thing.

THE CHAIRMAN: All right, Delegate Clagett, do you have a further question?

DELEGATE CLAGETT: One further question.

Delegate Case, under section 8.02-2 there, again, exemptions apply only to the State, and with respect to property taxes, assuming that they were turned over to the counties, could the county exclude any exemptions or abolish any exemptions whatsoever?

DELEGATE CASE: As far as county tax purposes are concerned, yes, so long as they were uniform.

DELEGATE CLAGETT: Therefore, it could exclude a farm devoted to agricultural use from any exemption?

DELEGATE CASE: You mean it could completely exempt it, as distinguished from giving it a different type of assessment, because we are talking about two different things.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Let us take it the other way around. They could refuse to give it any special assessment for exemption classification.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: No, they could not.

THE CHAIRMAN: I am afraid, Delegate Clagett, by the use of the word "exemption" in connection with that sentence it may have confused them. You said classification or exemption. Would you separate the two?

DELEGATE CLAGETT: Let us take them in order.

Could it exclude the land devoted to agricultural use from classification?

DELEGATE CASE: In my judgment, it could not.

DELEGATE CLAGETT: Now, then —

DELEGATE CASE: Section 8.02 would control it.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: With respect to 8.02-2, even though it may classify, since the restriction is upon the State only to provide for exemptions, could it fail to exempt either in part or in whole agricultural land after it has been classified?

DELEGATE CASE: Could it fail to exempt? I think you are confused, Delegate Clagett.

The farm tax problem which is dealt with in section 8.02 is a part of the assessment procedure. It has nothing at all to do with exemptions.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: That is exactly why I am asking questions, because I do not want to be confused. I want to understand what we are doing here. The classification for the purposes of assessment merely gives an area where an exemption can be granted by the State if it sees fit to do so, that is, an exemption from what would otherwise be a different rate of tax.

THE CHAIRMAN: Delegate Case.

DELEGATE CASE: I prefer the words "different treatment," rather than exemption, because it is not an exemption.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Then going back down to 8.02-2, do I understand the word "exemption" means different treatment?

DELEGATE CASE: Exemption means — it is a different treatment, but it is a complete absence of treatment, not a different treatment — an absence of treatment, not a different treatment.