live, say in the second district, we have assessment values dropping, say when the area changes from a so-called "nice neighborhood" to a deteriorating neighborhood, and urban renewal comes in, and suddenly the price of the land goes up, the Department of Assessments and Taxation raises the assessments, and, of course, a developer comes in and reaps a high profit.

Of course, the whole system seems to be actually exploiting the — well —

THE CHAIRMAN: Delegate Taylor, are you getting ready to ask a question?

DELEGATE L. TAYLOR: Yes.

I wonder, can you exempt a property owner who is trying to obtain his properties from paying a tax immediately after he has made repairs? Could the General Assembly pass a special act or some type of exemption to exempt a property owner if he made certain repairs—in other words, in the City we have this problem. We find that many property owners would like to keep up their property, but — well, when they make these repairs, quite often they are taxed, and of course, this really works against them.

THE CHAIRMAN: Delegate Taylor, would you permit the Chair to phrase the question I think you are trying to phrase?

DELEGATE L. TAYLOR: Yes.

THE CHAIRMAN: Delegate Case, I think Delegate Taylor is inquiring whether under section 8.02 a classification would be permitted which would allow a lower assessment, or at least not an increased assessment in the case of a property owner who improved his property pursuant to some plan of urban renewal?

Is that essentially what you are asking, Delegate Taylor?

DELEGATE L. TAYLOR: Yes.

THE CHAIRMAN: Can you answer that?

DELEGATE CASE: This would depend upon the classification, if that were the classification which you have suggested, if that classification were reasonable.

If the court found it to be reasonable, then it would be valid. If the court found it to be unreasonable, then it would be unconstitutional.

THE CHAIRMAN: Delegate Lloyd Taylor.

DELEGATE L. TAYLOR: My main question, did you give any consideration for the property of the cities?

THE CHAIRMAN: I think what Delegate Taylor would like to know is whether your Committee gave any consideration to the problem in urban areas, where the policy of the city is to encourage home owners to improve their property, and yet the improvement of the property results in higher taxes. Did you give any consideration?

DELEGATE CASE: We felt this was a matter to be properly directed to the legislature, and not to this draft. I will say to you that the draft is flexible enough so that if the legislature desires to deal with this problem, it has ample authority to do so.

THE CHAIRMAN: Delegate Taylor.

DELEGATE L. TAYLOR: You will find in the State of Maryland, I imagine, that three-fourths of the land populated by the people is land located in urban areas, and, of course, it seems that the problem of land taxes is mainly situated in urban areas. It seems as though you would give more consideration to the problem in the cities, since you gave quite a bit of consideration to the problems of the farm areas. This is my idea.

DELEGATE CASE: I am glad to have your suggestion.

DELEGATE L. TAYLOR: Do you think the General Assembly, under this section, do you think they would do anything to meet some of these problems?

DELEGATE CASE: I would hope so.

THE CHAIRMAN: Are there any further questions, Delegate Taylor?

DELEGATE L. TAYLOR: So many times when documents like this are written they really do not meet the needs of the people. We have a population of 3 million people, and 1 million people in Baltimore City, and I know that in many areas in Baltimore City the assessment rates are dropping and the property is deteriorating, and we cannot get enough revenue. We spent about two hours directing our statements and comment about the agricultural uses of land, and, of course I do not think that the average voter in Baltimore City— he may not know anything about taxes or assessments, but he feels the effect of this type of constitutional provision.

Can you do anything to help this type of taxpayer or voter?