DELEGATE CASE: No. Then they are altogether different.

DELEGATE MAURER: Then, in effect, this would close the door to any possible future interest in giving taxing authority to elected bodies which are not the basic governmental unit.

DELEGATE CASE: Absolutely.

DELEGATE MAURER: Thank you.

THE CHAIRMAN: Delegate Carson.

DELEGATE MACDONALD: Delegate Case, what will be the effect of the farm tax assessment which is mandated by section 8.02 on tax paupers other than farmers?

DELEGATE CASE: If you are coming around to the Howse study, Delegate Macdonald, we might as well get to it right now. The effect on any exemption as Mr. Howse sets out to prove and does so in a thirty or forty-page document which merely proves the obvious is, of course, that other people who are not similarly assessed are going to pay more in taxes than the other, than they otherwise would if the assessments were made completely uniformly across the board. This, of course, does not reach the point that we are seeking to make. However, any exemption does this. The exemption in your county for scientific equipment, machinery, and so on, certainly does this. What you are doing is that you are trying to make a choice of values and the choice of values here is that it is important to maintain our agricultural community just as in Montgomery County it is important to have science-oriented industry to come into the county. A similar point can be made when we sought to get the Bureau of Standards into the county, sought to get the Atomic Energy Commission into the county. This was a withdrawal of the taxable basis, but the feeling was that the greater community good would be served. That is exactly the same thing you are dealing with here.

DELEGATE MACDONALD: I was not trying to argue the point. I was just trying to bring out the effect that it will cost.

DELEGATE CASE: I was not seeking to argue it either, but I was merely trying to show you that every time you treat an assessable piece of property differently from the norm, the result necessarily has to be that somebody has got to pick up the burden. It is a question of distribution.

THE CHAIRMAN: Delegate Macdonald.

DELEGATE MACDONALD: Will the farm tax assessment law which is mandated by section 8.02 have any effect on the equalization formula, any effect on the monies which are distributed by the states to the various counties in Baltimore City?

DELEGATE CASE: Well, if you mean will the assessments be brought up to full cash value, I would think not.

In other words, the—

DELEGATE MACDONALD: Will the effect be that the people in Baltimore City will be prejudiced taxwise?

DELEGATE CASE: Well, the word "prejudice" gives me some difficulty because I am not sure, quite sure, what you mean by that. The people in Baltimore City may indeed have other considerations that the rural communities do not have. For example, Baltimore City exempts tools and machines used in manufacturing from taxes. This is not true in some counties. So there is one vis-a-vis another. It is hard to see how they are prejudiced.

THE CHAIRMAN: Delegate Macdonald.

DELEGATE MACDONALD: Assume two situations, Delegate Case. If we had the farm tax assessment law, will Baltimore City receive the same amount, a less amount, or more, under the equalization formula?

DELEGATE CASE: Than when?

DELEGATE MACDONALD: Than if we do not have the formal tax assessment law?

DELEGATE CASE: Just a minute.

Of course, these hypotheses have not been worked out in so many figures. In my judgment, if all farm land was assessed at one hundred per cent value, this is what you are suggesting? Is this not correct?

DELEGATE MACDONALD: No, I am not suggesting that. I do not understand that any land—

DELEGATE CASE: Let us say sixty per cent. You choose a figure and I will accept it.

DELEGATE MACDONALD: That is the figure that I understand. Sixty per cent is the figure that property is assessed at throughout the State of Maryland, at least I understand, or at least that is the goal.

DELEGATE CASE: That is right. If all property were required to be assessed at