

THE CHAIRMAN: It is true that under section 8.01(a) the City of Baltimore could be given the power to tax all property in the City regardless of the fact that the ownership of the property may be in non-residents, who had no right to vote in the City.

DELEGATE CASE: That is correct.

THE CHAIRMAN: Delegate Bennett?

DELEGATE BENNETT: Delegate Case, I hesitate to tax your patience and your indulgence any further, but would you tell me whether the section 8.02 mandates a complete reassessment of all property throughout the State, not only real property, but every other type of property?

DELEGATE CASE: No, sir, it does not.

THE CHAIRMAN: Delegate Bennett.

DELEGATE BENNETT: Well, after we draft these rules and classifications and so on and the legislature goes in, do we not have to reassess the property under those new classifications?

DELEGATE CASE: The legislature could accept the classifications we now have in which event there would not be any necessity for it.

DELEGATE BENNETT: But the likelihood is that it would require under a pretty broad scale a reassessment?

DELEGATE CASE: This is very difficult to say. My own personal opinion is that the General Assembly is not going to depart very largely from, nor will the State Department of Assessments and Taxation depart very largely from the classifications we now have. You see, as of today the State Department of Assessments and Taxation has done a pretty fine job in classifying land and, of course, personal property has been classifiable for many, many years so that these matters have been under constant surveillance and have been worked out by the authorities for a long period of time. I see nothing in this which is going to require a wholesale scrapping of all of that and go into something new, and I do not think it will happen.

DELEGATE BENNETT: On the other hand, you are not saying that this is meaningless?

DELEGATE CASE: No, I am saying this lays the foundation for the years to come to permit reclassifications or sub-classifications of the different kinds of

property, spaceships, for example. I do not know what we are going to have.

THE CHAIRMAN: Delegate Dukes.

DELEGATE DUKES: Delegate Case, in your original conversation today with Delegate Moser I understood you to say that one of the intentions of 8.01-2 was to require uniform rules of classes both for the State and for local subdivisions. Is that correct?

DELEGATE CASE: Section 8.02-1 or section 8.02 and section 8.02-1—I am sorry, Delegate Dukes, I have lost the thread of your question.

THE CHAIRMAN: Delegate Dukes.

DELEGATE DUKES: It was my recollection that we specifically separated section 8.02, Assessments, and 8.02-2 to distinguish between all taxes, both State and local, via uniform rules of assessments providing only those taxes imposed by the State are subject to uniform rules?

DELEGATE CASE: No, you are in error. We separate 8.02-2 from 8.02. Originally exemptions and assessments were treated together. The equalization concept was jammed between them.

DELEGATE DUKES: That is what I said.

DELEGATE CASE: That is right. Now, the reason for that was, as I have said before, was that we found that there would be a very great dislocation of the economy of certain of the political subdivisions if we provided that all existing exemptions should be made uniform.

DELEGATE DUKES: So there is no requirement under 8.02-2 that exemptions set by the local subdivisions be uniform.

DELEGATE CASE: Existing exemptions. That is correct.

THE CHAIRMAN: Delegate Clagett.

DELEGATE CLAGETT: Delegate Case, would you very briefly give us the benefit of the testimony before your committee which justified, either by way of direct or collateral benefits, the special consideration of agricultural land?

DELEGATE CASE: If you can wait just a minute, Delegate Clagett, I think I can.

DELEGATE CLAGETT: While you are hunting for that, with particular reference—