Now, why has there been a specific provision with respect to farming and not open spaces? I call the attention of this House that in 1960, 334,888 votes were cast for a provision giving farmers preferential tax treatment against only 123,600 against. An overwhelming majority of the Court of Appeals had ruled that this was unconstitutional and the constitution was amended to restore the preferential assessment for farming. This matter has been before our Committee on a number of occasions. Every known farming organization requests this for the protection of the legitimate farmer. The Grange, Farm Bureau, State Board of Agriculture, many numerous farmers have asked this be done. We think that this section as it is written has a two-fold effect. First, it protects the legitimate farmer from overburdensome assessments and secondly, it will prevent the land speculator from making a killing on a law which is not intended for his benefit.

Therefore, because of all these reasons, I urge you to support the Committee's recommendation.

THE CHAIRMAN: Does any other delegate desire to speak in favor of the amendment?

Delegate Adkins.

DELEGATE ADKINS: Mr. Chairman, I should like first to ask Delegate Hanson, the sponsor, a couple of questions if he will yield.

THE CHAIRMAN: He does not have the floor right now to yield. Let me see if somebody wants to speak in favor of the amendment first.

Does anyone else desire to speak in favor?

Delegate Scanlan.

DELEGATE SCANLAN: I reluctantly rise to speak in favor of the amendment. While I do not wish to see legitimate agricultural interests of this State penalized, I cannot stand by in my county and some other suburban counties and see the abuses to which the agricultural exemption has been put. I had hoped in his answers to the questions put to him, especially this morning, that the spokesman for the committee report would have given answers that would have reassured myself and others in my county that the purpose of the proposals was not only to repeal—overrule, I should say—the poorly decided Alsop case in which the Court of Appeals took a very narrow and unjustified view of the legislative power and administrative power to implement classification for assessment purposes, but also to make it clear that the General Assembly would have the broadest possible power in making classifications which could segregate the legitimate farming enterprise from the farming enterprise used as a mask for speculative profit and investment. The specific question that disturbed me, or more precisely, the answer to which disturbed me was Delegate Case's reply to the inquiry put to him by Delegate Henderson in which he said under the situation where one man who farms land was a farmer, but he was hanging on to the farm in the hope he could sell it at a profit a few years hence in an era of rising land values, he would be treated the same or no differently from the man who invested in the farm and held it for the same purpose.

I have no objection to that purely hypothetical situation. But what I wanted to know was, if a man whose primary source of income was the purchase and sale of real estate invested in the farm, farmed it but for the purpose of selling it at a profit, could such a person be treated differently by way of classification either administratively or statute-wise for the purposes of applying proposed section 8.02?

To my dismay, I gather such a person could not be treated differently and if he cannot be treated differently, then I am supporting the Hanson amendment. If he can be treated differently and the Chairman of the Committee can reassure us on behalf of the Committee, I think there will be some votes in the urban area he would not otherwise have.

THE CHAIRMAN: Does any other delegate desire to speak in opposition to the amendment.

Delegate Macdonald.

DELEGATE MACDONALD: Mr. Chairman, I favor the amendment for the reason that the committee report mandates this farm assessment. I can see advantages to the provisions relating to the farm assessment. It will help preserve open space. It will assist farmers to farm economically. But I do not believe that we should mandate this special treatment in the constitution. There are disadvantages to this farm assessment law.

It does result in some cases in inequalities. I have some figures here from Montgomery County. Here is a farm that sold in 1965 and at that time it sold for $479,000 and the taxes on it were $462.