language plays directly into the hands of the speculators by permitting the speculator to use it for agricultural purposes, get the agricultural treatment, and yet hold land which is valuable many multiples of times for speculative purposes and not pay the taxes on it. By not putting this language into the Constitution, we permit the legislature to have flexibility to deal with the problem. That, I submit, is the way it ought to be.

THE CHAIRMAN: Delegate Koger.

DELEGATE KOGER: Mr. Chairman, I would like to oppose this amendment. I believe that we should extend to the real legitimate farmer a helping hand at this time. As Delegate Adkins stated, there has been a shift from the rural areas to the cities and sometimes this is something we should dread and perhaps it may be because the farmer has not received the consideration he should have received.

I do believe there are real farmers who are small farmers who should be assisted in this matter. I do believe that the General Assembly in its great wisdom will be able to work out and determine some measure for weighing the value of farm lands and determine the people who are supposed to be farmers.

I do not think this Convention would go wrong to not in this particular instance look out for the people who use agricultural uses and I do hope you will defeat this amendment.

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

Delegate Marion.

DELEGATE MARION: I do not know anything about the problems of speculation in Montgomery County. I do not hold myself out to be an expert on taxes. Heaven knows I have enough trouble paying my own. I do not pretend to be an expert on agriculture. I do know that I do not look forward to the time when those of us in the urban areas, Delegate Malkus said here several weeks ago, would have it eat bricks and cement. But it seems to me that it is just basically wrong to put into the Constitution a special tax break for any taxpayer or any class of taxpayers. I submit that this is something which ought to be left to the General Assembly to determine as a part of the overall tax policy of the State and that we should not foreclose the issue here and now in a Constitutional Convention.

Delegate Case and Delegate Sherbow both alluded to the constitutional amendment which passed in 1960 but as I understand that constitutional amendment, it did not compel this tax advantage for the farmer in the Constitution. All it did was to remove a pre-existing roadblock and allow the legislature to act in this area. If you adopt this amendment as Delegate Case and his presentation admitted, the legislature would have that authority, would have the authority to do what he seeks to do in this Report in the Constitution.

I say we ought not to go farther than that constitutional amendment of 1960 and compel something which it did not compel in the Constitution.

I urge you to support the amendment.

THE CHAIRMAN: Delegate Fox.

DELEGATE FOX: Mr. Chairman, ladies and gentlemen of the Committee, I suppose this debate this afternoon proves that no one is changed by argument because I heard what Delegate Case said and Delegate Sherbow and I thought Delegate Case made a very clear explanation and said exactly the opposite from what Delegate Scanlan evidently understood and exactly the opposite from what Delegate Chabot and Delegate Hardwicke understood.

If I understood his language and if I understand this proposition, this will now enable the General Assembly to prescribe by law what are lands devoted to agriculture, which is exactly what the Alsop decision said they could not do. This enables the General Assembly to distinguish between the farmer and the speculator.

This is an important matter. In Virginia they do not have this same assessment proposition with regard to farm land and if I may be permitted to refer to a governmental publication, perhaps prepared by Mr. Hanson's associate also, Virginia's County is somewhat similarly situated. Fairfax County on the other side of Washington, they do not have the benefit of the farm land assessment Maryland has. Just reading a paragraph from this publication, *Taxes of the Rural-Urban Fringe*, a case study of Fairfax County:

> "In relation to farm income, taxes on farms in Fairfax County appear high. 1959 Census of Agriculture reported the average farm in Fairfax County produced $7,000 worth of farm products or about $55 per acre. This does not suggest a rich farming community. The average farmer would probably have difficulty