

# VIII

## *General Provisions*

### CONCERNING ASSESSMENTS THAT AFFECT FARM LANDS<sup>1</sup>

Article 15 of the Maryland Declaration of Rights now provides, in relevant part:

“ . . . that the General Assembly shall, by uniform rules, provide for the separate assessment, classification and sub-classification of land, improvements on land and personal property, as it may deem proper; and all taxes thereafter provided to be levied by the State for the support of the general State Government, and by the Counties and by the City of Baltimore for their respective purposes, shall be uniform within each class or sub-class of land, improvements on land and personal property which the respective taxing powers may have directed to be subjected to the tax levy . . . ”

Prior to 1960, Article 15 of the Maryland Declaration of Rights provided, in relevant part:

“ . . . that the General Assembly shall, by uniform rules, provide for

<sup>1</sup> This article was prepared for the Commission by Stephen H. Sachs, Commission reporter for the Committee on State Finance and Taxation; United States Attorney for the District of Maryland; B.A., 1954, Haverford College; New College, Oxford, 1954-55, United States Government (Fulbright) Grant; LL.B., 1960, Yale University.

separate assessment of land and classification and sub-classifications of improvements on land and personal property, as it may deem proper; and all taxes thereafter provided to be levied by the State for the support of the general State Government, and by the Counties and by the City of Baltimore for their respective purposes, shall be uniform as to land within the taxing district, and uniform within the class or sub-class of improvements on land and personal property which the respective taxing powers may have directed to be subjected to the tax levy . . . ”

In 1960, as a result of the decision in the Maryland Court of Appeals in *State Tax Commission v. Gales*, Article 15 took its present form and the following language was added to Article 43 of the Declaration of Rights:

“The legislature may provide that land actively devoted to farm or agricultural use shall be assessed on the basis of such use and shall not be assessed as if subdivided.”<sup>2</sup>

*Gales* held that since the then existing Article 15 required a uniform assessment of real property, any assessment of a sig-

<sup>2</sup> *State Tax Comm'n v. Gales*, 222 Md. 543 (1960).