

DECLARATION OF RIGHTS.*

Art. 5.

See notes to article 15, section 6 of the Maryland Constitution.

Art. 8.

The act of 1916, chapter 466, directing the county commissioners of Allegany County to levy a certain sum of money and pay the same to the sureties of a county tax collector, held invalid under this article. *Harris v. Allegany County*, 130 Md. 491.

To the last note to this section on page 5 of volume 3 of the Annotated Code, add *Harris v. Allegany County*, 130 Md. 491.

Art. 14.

The question of what rights in general the state roads commission can exercise over corporations using the state highways in carrying out their corporate purposes, mooted but not decided. *State Roads Commission v. Postal Tel. Co.*, 123 Md. 75.

Art. 15. That the levying of taxes by the poll is grievous and oppressive, and ought to be prohibited; that paupers ought not to be assessed for the support of the Government; but every person in the State, or person holding property therein ought to contribute his proportion of public taxes for the support of the Government, according to his actual worth in real or personal property; yet fines, duties or taxes may properly and justly be imposed, or laid with a political view for the good government and benefit of the community.

[Art. 15. That the levying of taxes by the poll is grievous and oppressive and ought to be prohibited; that paupers ought not to be assessed for the support of the Government; that the General Assembly shall, by uniform rules, provide for 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 respecting taxing powers may have directed to be subjected to the tax levy; yet fines, duties or taxes may properly and justly be imposed, or laid with a political view for the good government and benefit of the community.]†

This section is to be construed prospectively. The provision of this section to the effect that taxes hereafter provided to be levied shall be uniform as to land within the taxing districts, refers not to *assessments*, but to *future levies*. The provision to the effect that the general assembly

*All amendments to all existing articles of the Declaration of Rights are printed in brackets following the article as it stood prior to the amendment. For the full text of the Declaration of Rights and constitution (as they stood prior to the amendments herein contained), annotated, see page 1 *et seq.* of volume 3 of the Annotated Code.

†Thus amended by the act of 1914, chapter 390, ratified November 2, 1915.