

The result is that personal property in this State does not now bear its just proportion of the burden of taxation, and that an undue proportion of such burden falls upon real estate. It is the duty of the General Assembly to provide that real estate in Maryland should be taxed upon proper valuations, and that property, owned by every person in the State, should bear its just proportion of public taxes.

Real and personal property were declared to be equally subject to taxation in this State by the 13th section of the Bill of Rights of our Constitution of 1776; and a declaration was made by Article 13 of the Bill of Rights making part of the Constitution of 1850, and by Article 15 of the Bill of Rights, making part of the Constitution of 1864, and by Article 15 of the Bill of Rights of the existing Constitution of 1867.

The General Assessment Acts of March Session, 1841, chapter 43, 1852, chapter 337, 1866, chapter 157 and 1876, chapter 260. our latest General Assessment Act, are based upon the theory of the subjection of real and personal property on equal terms to taxation in this State.

Inasmuch as the Amendment to Article 15 of the Bill of Rights of the Constitution of 1867, which was proposed by the Act of 1890, chapter 242, was not adopted, any new Assessment Bill now enacted must follow the general lines marked out by the Assessment Laws to which reference has already been made.

It was the opinion of this committee, that such lines should be followed as closely as was consistent with justice and with the public needs and advantage. The people of this State are accustomed to our long established assessment system. They dislike the multiplication of oaths and inquisitorial methods, and desire to be treated as persons willing, upon lawful request, to make proper returns of their real and personal properties.

It will be seen, that your committee has in general, adhered to the provisions of the Assessment Act of 1876, chapter 260, except in so far as these are shown by the Revised Code of 1888, to have been modified by later laws, and except so far as changed for reasons hereafter given.