

1 State approximately five per cent of the total property
2 tax revenues that are levied for State-local purposes. I
3 would recommend that the Constitution decree that the
4 property tax source be reserved for the exclusive use of
5 the political subdivisions.

6 "Essential to the exercise of the power to impose
7 a tax on real property is an adequate method of determining
8 assessed value. Many of the State-local grants-in-aid are
9 based, in part at least, upon assessable wealth on the
10 theory that the subdivisions with a higher assessable per
11 capita wealth are in a better position to meet local govern-
12 ment expenditures. The State of Maryland has been recognized
13 nationally for the excellence that has been achieved in
14 assessment practices." Of course, our Chairman was a
15 pioneer in this particular movement; your Chairman, I should
16 say.

17 "Although far from perfect, the degree of uniformity
18 in assessment practices now enjoyed could not have been
19 achieved without direction from the State legislature and
20 compliance by the State Department of Assessments and Taxa-
21 tion. Although it is recommended that the property tax