

1 authorizing legislation permitting the contracting officers,
2 the heads of local government to enter into such agreements.

3 MR. BOND: I had an exemption bill that you all
4 knocked out. Excuse me. But, it isn't bad. The City did
5 very well,

6 MRS. HOFFMAN: The issues that are involved here
7 are the results of accidents of law which were not con-
8 sidered by the State of Maryland. One is bringing into
9 automatic tax exemption a class of property that one would
10 never have customarily twenty years ago thought of as
11 charitable, eleemosynary, et cetera. We used to think that
12 church property was restricted in its tax exemptions, for
13 example, to those properties which we actively use for
14 public worship or the parsonage.

15 THE CHAIRMAN: What would be your recommendation
16 in this area?

17 MRS. HOFFMAN: My recommendation is that, number
18 one, the principle of uniformity of taxation needs to be
19 reinforced. We need to make uniform, if the State of
20 Maryland has a uniform policy with respect to any particular
21 class of property or with respect to any particular class