

1 special tax treatment at the results. The question of
2 classifying property or classifying users is the thing
3 that has caused trouble. It is all right to say that
4 every blind man is going to get \$6,000 of exemption, but
5 it is in my way of thinking an inequitable thing for the
6 other completely disabled person not to have the results
7 of such exemptions. I think that if one were to state a
8 principle of equity, not merely uniformity by classification,
9 but a principle of equity, of the result, that this would
10 have a salutary effect.

11 Now, you cannot do it in all cases, but I think
12 we have some real good examples of the kind of things I'm
13 getting at. The blind one is an example where apparent
14 uniformity does not result in equity. There are other
15 cases where particular types of property are subject to
16 taxation under State law if they are owned by particular
17 or used for particular purposes, but those very same types
18 of property in the hands of other owners are used by other
19 persons for other purposes and are not subject to taxation.

20 For example, the taxation of nuclear research
21 and development facilities; somebody felt, and probably it