

1 true with elderly renters in Baltimore City. Any objective
2 analysis will show that they have less income, less
3 resources, less ability to bear the burden, economic burden
4 of tax than their fellows of similar age who own their
5 homes. We give tax credit for the elderly. The result is
6 we are shifting the burden of the impact of taxation to
7 the renters who pay the tax in rents.

8 So, the other point that I make about uniformity
9 and equity and, as a result of these various classifications
10 of property and users, the owners of property, is that when
11 you give exemptions or preferential treatment or abatements
12 to specific property, you are pushing the burden that they
13 would otherwise bear over to another segment of the popu-
14 lation, that is, either to diffuse or to weaken its repre-
15 sentation to resist the efforts which are usually very
16 laudable for the specific public purposes that are recited.

17 I don't want to go -- I think that I have defined
18 the area of my concern to you and there is no point in
19 rehearsing, but I commend to your attention, if you want
20 to look at the ludicrous, Mr. Benton gave you one bit of
21 reference for license taxes, but I commend to you Section