

1 amendment to Article 15 dealt with the classification
2 and subclassification of personal property with refer-
3 ence to the assessment of property for direct taxes.
4 In 1956 it was considered desirable and necessary to
5 permit the separate classification of land for the pur-
6 poses of assessing farm property. There had been a
7 great deal of consideration given in the press and in the
8 halls of the General Assembly about the problem of in-
9 creasing land values in the State, particularly in
10 Counties like Montgomery County and in Baltimore County,
11 which were still actively devoted to farm or agricul-
12 tural use but which could be sold for very high prices
13 for development, let us say.

14 The General Assembly decided to authorize
15 the State Department of Assessments and -- the State Tax
16 Commission, to separately classify this land and put a
17 lower valuation on it. This, they did. Subsequently,
18 the matter came before the Court of Appeals as to the
19 validity of the act of the Legislature which authorized
20 this separate classification of land and the Court of
21 Appeals ruled that the act was invalid because Article 15