

1 an exemption is just another way of underassessment --
2 and in our State, for example, in the property tax field,
3 and again I am using this because it illustrates what I
4 am talking about, there are 60 separate exemptions of
5 varying kinds from the property tax, so that the certain
6 social club or union hall in Cumberland could be
7 exempted from tax, but one in Easton would not be, so that
8 a literary society's meeting house in Crisfield could
9 be exempt, but a similar one in Port Deposit might not
10 be.

11 What we strive to do, then, is to correct this
12 imbalance, and we do it very simply by saying in effect
13 that as far as all taxes are concerned exemption should
14 be uniform within classes, and this is the third concept
15 and this is new in the present Constitution. To re-
16 capitulate therefore, what we are dealing with here is
17 an attempt at uniformity, and what we are saying is that,
18 or what we need for uniformity is the requirement that
19 taxes and exemptions be imposed by uniform rules to
20 everybody.

21 Now, that is the first touchstone of the