

1 solution -- the uniform rules. Now, uniform rules is
2 but a first step. You need a second step to say, in
3 effect, uniform rules to whom. Well, uniform rules to
4 the classes or subclasses of either taxpayers or proper-
5 ty, whether it be real or personal or the interacts
6 between the two, namely the event, the taxable event.
7 If you have, or if you give the Legislature power to
8 classify, and if you require that uniform rules be made
9 within these proper classifications, then your tax struc-
10 ture will be just about as fairly applied as it can
11 possibly be fairly made, and that is what, on Page 18
12 and 19, the new language of Article 15 says.

13 It says that no assessment, using that word
14 in the broad sense, or any exemption imposed by this
15 State shall be made except pursuant to uniform rules with-
16 in classes or subclasses of taxpayers, property or
17 events as may be provided by law, and with respect to
18 taxes on property, such classes may include property
19 devoted to agricultural use.

20 THE CHAIRMAN: Any questions?

21 Mr. Scanlan?