

1 THE CHAIRMAN: Mr. Haile?

2 MR. HAILE: Mr. Chairman, the present Section  
3 says that, all taxes, State and County, shall be uniform  
4 within each classification or subclassification. I don't  
5 see that same language in the new proposed Section.

6 THE CHAIRMAN: Which part, the State and  
7 County part?

8 MR. HAILE: The part about, the new Section  
9 says, no assessment.

10 MR. CASE: Let me answer that. It is very  
11 important that it be left this way and not say taxes  
12 because the word taxes in that Section is the thing that  
13 got Article 15 way off the track and was off the track  
14 for about twenty years in the State, longer than that.  
15 I will give you the reasons for it.

16 In a case called Leser versus Lowenstein,  
17 the Court of Appeals in discussing the question of  
18 whether or not parts of Section 15 were self-executing  
19 or not, said in effect, that this Section, meaning a  
20 part of 15, applies to taxes, picking out the word you  
21 have just picked out, and went on to discuss the thing.