

1 Later on, this matter was picked up in another decision by
2 the Court of Appeals, called Rogan versus Calvert County,
3 and the Court of Appeals held in that case or seemingly
4 said in that case that Article 15 applies to taxes and
5 not to assessments, and this led to the Attorney General
6 ruling, a very long and extended opinion, that Article
7 15 didn't apply to assessments so that you could have
8 uneven assessments within a given area, that it only
9 applied to the tax rate, taxes.

10 This is perfect nonsense. The way to make the
11 tax system fair is to have the base fair, the assessment
12 fair. Once the assessment is fair, the rest will fall
13 together. It was not until, I guess the Alsop case was
14 it, that this was straightened out. In the Gales case,
15 Jay Brohm, who, of course, is a very smart guy, put this
16 whole issue back in proper focus by saying that the Court
17 would have been all wrong and the Attorney General had
18 been wrong if what they said was, in effect, that Article
19 15 shouldn't apply to assessments. He said really
20 assessments is the heart of the tax program. We want
21 to make it clear that this is
to make it clear that/the equality of the assessment.