

ferent construction to its meaning, and as since interpreted, it must be held to mean that every person in the State, or residing elsewhere, who is the owner of any property, real or personal, in this State, *not exempted from taxation by the laws of this State*, ought to contribute his proportion of public taxes for the support of the government, according to his actual worth in such unexempted property.

The latter being now the accepted construction, the question must be discussed from a standpoint of expediency, and the Legislature must consider in regard to each proposed exemption, whether the interests of the masses of the people will be promoted or injured by its enactment into a law. The Legislature may also be called on to consider whether exemptions already made by laws which are repealable and within their power, shall be continued as beneficial to the general interests or whether such general interests would be advanced by their repeal. I know of no better way of calling to the attention of the General Assembly the necessity for equalization, or the great value of the principle of equality in taxation, than to present to your view, a few of the striking inequalities which obtain under our laws as they now exist. A large amount of revenue is necessary for the maintenance of good government and for the education of the people, to give them the intelligence requisite for a sound appreciation of good government, and to enable the voters of the State to act understandingly in exercising the sovereign power of electing their rulers and maintaining their liberties and best interests. We are not called upon to discuss in this connection the wisdom of exemptions from taxation made by the Federal Government, whether made in the exercise of the limited superior sovereignty committed by the people of the States, through the Federal Constitution, to the Congress of the United States, or by assumptions of power not intended to be granted by that instrument. Our discussion must be confined to exemptions from taxation created by the legislation of this State. Under our laws as at present constituted, a man who is the owner of a house or lot of ground in Baltimore city, or of real property in a county, must pay taxes