

April 15, 1957.

Hon. John C. Luber  
 Speaker of the House of Delegates  
 State House  
 Annapolis, Maryland

Dear Mr. Speaker:

House Bill 534 exempts swimming pool structures and their appurtenances, owned by cooperative non-profit corporations, from all real estate taxes. The exemption is applicable only in Montgomery and Prince George's Counties. However, similar organizations exist in other parts of the state and are increasingly popular in the Baltimore suburban area. Undoubtedly enactment of this bill would set a precedent for similar requests in many other areas of the State. More important, the exemption of such improvements from the state real estate tax in only two areas would destroy its uniform application and constitute a discrimination against similar property held by cooperative non-profit corporations in other parts of the state. This renders the measure unconstitutional as violative of Article 15 of the Declaration of Rights. See *Casey Development Corporation v. Montgomery County*, 212 Md. 138, 148.

It should be further noted that to the extent the tax base is depressed in these two counties, their share of state contributions for school equalization funds is correspondingly increased at the expense of the taxpayers of the state generally.

Because of the unfair and unconstitutional discrimination involved in this measure, I have today vetoed House Bill 534.

Respectfully,

(s) THEODORE R. MCKELDIN,

Governor.

TRMcK/tk

#### House Bill No. 556—Appointment of State Auditor

AN ACT to repeal and re-enact, with amendments, Sections 29 (a), 30 and 33 of Article 19 of the Annotated Code of Maryland (1951 Edition), title "Comptroller", sub-title "State Auditor", creating a State Audit Committee and specifying its membership and duties, making the State Auditor subject to appointment by the State Audit Committee, making provisions for a Deputy State Auditor and relating generally to the State Auditor and Deputy State Auditor in this State and to their appointment, tenure, compensation, powers and duties.

April 17, 1957.

Hon. John C. Luber  
 Speaker of the House of Delegates  
 State House  
 Annapolis, Maryland

Dear Mr. Speaker:

House Bill 556 removes the office of State Auditor from executive appointment and would place the appointment in the hands of a Com-