

government are closest to the citizens, it is vital to the well-being and progress of the State that these matters be solved. While everyday problems of effective government are involved, the issues are basic and have no easy solution. In recent years the Sherbow Commission in 1946 and the Sobeloff Commission in 1951 touched lightly upon some of the issues involved in fiscal relationships between cities and counties but no study commission in Maryland has directly attacked these problems.

WHEREAS, Among the problems involved is a study of possible tax differentials between the city and town residents whereby town residents might get lower county tax rates in consideration of the fact that many of their governmental services are provided by the town and not by the county. There is currently no consistence among the several counties in Maryland as to the bases for county tax differentials for residents of incorporated municipalities and/or rebates by the various counties to the incorporated municipalities therein.

WHEREAS, Senate Joint Resolution No. 3, General Assembly of Maryland, 1954, provided for the establishment of a Commission of thirteen members to study the aforementioned problems; and

WHEREAS, Said Commission was never appointed, and the problems which existed at the time of the passage of said Joint Resolution are still unsolved, and with the passage of time have been compounded.

WHEREAS, It may be also that progress and efficiency in local governments could be served by promoting joint projects of governmental services between the county and its towns or even among adjoining counties or among towns in adjoining counties.

WHEREAS, The General Assembly notes that there are numerous laws on the statute books which relate to the problem of municipal and county fiscal relationships but notes also that they are extremely confusing and in many cases inoperative although they have never been repealed. The problems which result from these inconsistencies, inadequacies and confusion are matters in which the State government should concern itself since all remedies must come in the form of legislation enacted by the General Assembly; now, therefore be it

*Resolved by the General Assembly of Maryland,* That the Governor be requested to establish a commission of thirteen members to study problems of city-county fiscal relations, with the commission made up as follows: four persons to be nominated by the Maryland Municipal League, four persons to be nominated by the County Commissioners Association, two persons to be nominated by the President of the Senate of Maryland, from among the members of the Senate, two persons to be nominated by the Speaker of the House of Delegates of Maryland, from among the members of the House of Delegates, one person to be named by the Governor of Maryland, who shall serve as Chairman of the commission; and be it further

*Resolved,* That the Governor be requested to allot from contingent funds at his disposal, a sum sufficient to undertake an adequate and effective study by the Commission; and be it further