

COMPARISON OF CONSTITUTIONS

PROPOSED CONSTITUTION OF 1968

CONSTITUTION OF 1867

purposes and only by the elected representatives of the people exercising legislative powers.

Section 6.02. Local Taxing Power.

All units of local government shall retain, unless withdrawn by the General Assembly by law, those taxing powers that they have at the effective date of this Constitution. Taxing powers may be granted or withdrawn by the General Assembly by law applicable to all municipal corporations or by law applicable to one or more of the other popularly elected representative local governments.

Section 6.03. Assessments.

Assessments with respect to any tax shall be made pursuant to uniform rules and pursuant to classifications of property, taxpayers, and events prescribed by law, which classes shall include agricultural property as defined by the General Assembly by law.

Section 6.04. Equalization.

The State shall prescribe and administer uniform rules and methods for determining property tax assessments. State funds distributed to units of local government on the basis of assessments of property shall be determined by assessments equalized among those units, as prescribed by the General Assembly by law.

be rated or levied, under any pretence, without the consent of the Legislature.

Art. III, sec. 51. The personal property of residents of this State, shall be subject to taxation in the county or city where the resident *bona fide* resides for the greater part of the year for which the tax may or shall be levied, and not elsewhere, except goods and chattels permanently located, which shall be taxed in the city or county where they are so located, but the General Assembly may by law provide for the taxation of mortgages upon property in this State and the debts secured thereby, in the county or city where such property is situated.

Declaration of Rights, Art. 15. That the levying of taxes by the poll is grievous and oppressive, and ought to be prohibited; that paupers ought not to be assessed for the support of the Government; that the General Assembly shall, by uniform rules, provide for the separate assessment, classification and sub-classification of land, improvements on land and personal property, as it may deem proper; and all taxes thereafter provided to be levied by the State for the support of the general State Government, and by the Counties and by the City of Baltimore for their respective purposes, shall be uniform within each class or subclass of land, improvements on land and personal property which the respective taxing powers may have directed to be subjected to the tax levy; yet fines, duties or taxes may properly and justly be imposed, or laid with a political view for the good government and benefit of the community.

Declaration of Rights, Art. 43. . . . The Legislature may provide that land actively devoted to farm or agricultural use shall be assessed on the basis of such use and shall not be assessed as if subdivided.

See Declaration of Rights, Art. 15 at Section 6.03 for equalization.