

tutional. "Tax" is the only word in the legal lexicon that properly describes the payment contemplated by this provision.

2. The provision in question empowers the county commissioners to enter into a separate agreement with each individual manufacturer. Yet, the statute does not require that these separate agreements be uniform as to manufacturers of the same class, nor does it require that the payment provided for by any agreement bear a direct relationship to the assessed value of that property as to which a manufacturer's taxes have been exempted or abated. In brief, the statute provides no standard whatever by which the amount of any payment should be determined. The county commissioners, in entering into these contemplated agreements, would be bound only by the single statutory restriction that the amount of the payment must be "fully set forth therein". Naturally, no manufacturer granted either an exemption or abatement would agree to pay an amount in excess of the taxes for which it would be liable in the absence of such an exemption or abatement. But this is a limitation imposed, not by statute, but by common sense; were any businessman so foolish as to enter into such an agreement, the county commissioners would have the authority to enter into it also. (Of course, the discussion contained in this paragraph suggests that the specific provision under consideration also might be unconstitutionally vague; however, the grounds upon which this ruling rests are so clear and so strong as to make unnecessary any legal exposition of this additional potential defect.)

3. The constitutional principles of equality and uniformity, in matters of property taxation, enjoin the Legislature from imposing "upon members of a selected class burdens which are not shared by others in like circumstances". *Anne Arundel County v. English*, *supra*, p. 522. Stated affirmatively, these principles demand that taxpayers of the same class having property of the same value pay the same tax thereon. "Arbitrary taxes on property, without regard to value, are expressly prohibited [by our Declaration of Rights] . . ." *Tyson v. State*, 28 Md. 577, 587 (1868). When measured by these constitutional standards, the system of taxation embodied in the questioned agreement-payment provision is grievously deficient. Under this provision, a manufacturer's tax would be determined by nought else than the effectiveness of its bargaining agent in dealings with the county commissioners. Not the assessed value of a manufacturer's property, but the disposition of the commissioners, would determine the amount of the tax. The only significance of the assessment in the negotiation of an agreement, as explained above, would be that it would fix, for the manufacturer, the maximum amount it would be willing to pay. When the all-important consideration of value is relegated to such a subordinate function, the tax imposed in disregard thereof is repugnant to Article 15 of the Declaration of Rights. Under this proposed system of taxation, it is not merely possible, but virtually certain, that property owners of the same class having property of the same value would *not* be obliged to pay the same tax thereon. This, also, is constitutionally repugnant.

In conclusion, a few words might be said with respect to the wisdom of this proposed addition to the laws of Wicomico County. A manufacturer granted either an exemption or an abatement, naturally, would not be liable for any tax whatever. Therefore, for all