

VETOES

TITLES AND MESSAGES

Senate Bill No. 1—Farm Assessments

AN ACT to repeal Subsection 19(b) of Article 81 of the Annotated Code of Maryland (1965 Replacement Volume and 1967 Supplement), title "Revenue and Taxes," subtitle "Method of Assessment," to enact a new Subsection 19(b) in lieu thereof, to stand in the place of the subsection so repealed, to provide for changes in the law relating to assessments of land for farm or agricultural use.

May 7, 1968.

Honorable William S. James
President of the Senate
State House
Annapolis, Maryland

Dear Mr. President:

In accordance with Section 17 of Article II of the Maryland Constitution, I have vetoed today Senate Bill 1 and am returning it to you.

This bill would make changes in the law relating to the assessment of land for farm and agricultural use. It would also set forth criteria which, when met, would cause the loss of the preferential assessment without consideration of additional factors.

I am well aware of the purpose for which the preferential farm assessment was established and am equally cognizant of the loss of revenue to the state and its subdivisions.

In examining the effect this bill would have, the problem must not be viewed from the narrow base of additional revenue which could be derived from increased assessments, but with a glance toward the future development and welfare of the entire state. The greatest problem facing us all today is that of the urban areas, the vast cities that become more impacted by the day. The only feasible answer seems to be an increased emphasis on the planning and orderly development of newly populated areas in a manner that will allow people to live, work and thrive in surroundings which will not turn into the slums of tomorrow. The capital to plan, develop, build and maintain such population centers must be from private, not public, sources. This is so not only because of the great burden now being placed on public resources, but because it is the heart of our economic system, a system which we must encourage to tackle this problem or face a continuing cycle of decay in our urban areas.

There are those who take advantage of the preferential assessment, and of this we are all aware. It was not intended for those other than bona fide farmers, but no one can deny that the preferential treatment has been instrumental in allowing the develop-