

cians AND IN THEIR STUDY THE COMMISSION SHALL CONSIDER THE ISSUANCES OF LICENSES AT THE LOCAL LEVEL; and be it further

*Resolved*, That copies of this Resolution are sent to the Governor.

Approved May 26, 1972.

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No. 48

(House Joint Resolution 77)

House Joint Resolution requesting the Legislative Council to undertake a thorough and extensive study of property taxation in Maryland.

WHEREAS, The inequities and inadequacies of property taxation as the major source of revenue for local government have been well documented in the number of bills introduced at the 1972 session of the General Assembly concerning property assessments and taxation; and

WHEREAS, In testimony before the Ways and Means Committee of the House of Delegates the following problem areas were brought forcibly to the Committee's attention:

- (1) Increases in assessments greater than 60% over the prior assessment
- (2) Inequities in assessments between properties within an adjacent area
- (3) Increases in assessments at a time when wages and prices were frozen
- (4) The need for reassessing on a more scheduled basis
- (5) The variation in levels of assessments between residential, commercial and industrial properties
- (6) Continual increases in property tax rates
- (7) The impact of property taxes on those with fixed incomes; and

WHEREAS, There is a need to study the continual reliance on property taxation as a major source of local revenue due to

- (1) Recent court decisions concerning the funding of education; and
- (2) The inability of the property tax to demonstrate a revenue growth to help offset the growth in local expenditures; and

WHEREAS, The large amount of revenue currently produced by the property tax requires that any change in this revenue source be accomplished after a thorough and detailed study of these changes; now, therefore, be it