

to the case of *Morning Cheer, Inc. v. Board of County Commissioners*, 194 Md. 441 (1950) which did hold that a property to the extent it was used exclusively as a religious retreat was exempt from property taxation. See also the broadened language for the church exemption in House Bill 37, Section 9(c), p. 22.

Assuming, however, that the subject property did not fall within the class of exempt property, the case of *Baltimore City v. Starr Church*, 106 Md. 281 (1907) appears applicable. In that case the Court of Appeals held that a statute which exempted from taxation certain wharf property owned by a religious body while similar property owned by other religious bodies was taxable was unconstitutional and void because it was in conflict with Article 15 of the Maryland Declaration of Rights which provides for uniformity of taxation. While the wording of Article 15 has been revised since 1907, its thrust is basically similar. The property involved was revenue producing, but the Court's holding does not appear limited to revenue producing property. The Court applied a three-pronged test as follows, 106 Md. at 287:

"1. Does public policy justify the exemption? On the contrary it is confined solely to the *relief and benefit* of the appellee.

"2. The exemption is not within reasonable limits because it is *absolutely* arbitrary.

"3. The exemption does not apply to a *species* or class of property, but to one piece of property only, leaving all other property of the same class or species subject to taxation; and for no other reason except the purely arbitrary one of a benefit or personal favor to the appellee and no one else." (emphasis the Court's)

In *Murray, etc. v. Comptroller*, 241 Md. 383, 394-95 (1966) the Court of Appeals in upholding the general property tax exemption for houses of public worship, etc., described and quoted approvingly from the *Starr* case as follows:

"*Baltimore City v. Starr Church*, 106 Md. 281, 286, 67 Atl. 261 (1907) held that a special act of the legislature granting exemption for a specific property owned by a church of one denomination was unconstitutional, because it violated Article 15 of the Declaration of Rights and Article III, Section 33 of the Maryland Constitution. However, Judge Rogers, for the Court, had this to say as to the validity of the statutory exemption from taxation of houses used for public worship:

"It will not be denied at this late day that the Legislature has the power, *within reasonable limits*, to exempt certain *species* or *classes* of property from taxation, when the *public interests* so require. This is actually done in the case of houses used exclusively for public worship, and the grounds appurtenant thereto, in the case of graveyards and cemeteries, and in the case of hospitals, asylums and benevolent institutions. (Code, 1904, Art. 81. sec. 4). The validity of provisions of this kind is too well established to be now questioned. But it will be perceived in these cases *all* the property of the *class* indicated is exempted. The Legislature does not exempt *some* houses of public worship and tax others. It does not exempt *some* graveyards and cemeteries, *some* hospitals, and then tax