

other properties of exactly the same kind. It does not arbitrarily say that *this* particular house of public worship shall be exempt, but *that* one shall be taxed. On the contrary, *all* property falling within any one of the classes mentioned in Sec. 4, is exempt. There is therefore no arbitrary discrimination between different properties of the same kind, but all are treated alike.” (emphasis the Court’s)

Similarly in *Walz v. Tax Commission*, 397 U.S. 664, 672-73 (1970) which upheld property tax exemptions for religious properties used for religious worship, the Supreme Court noted: “It has not singled out one particular church or religious group or even churches as such.”

These authorities thus seem to imply that a statute may be unconstitutional which singles out the property of a particular church for preferential tax treatment when similar properties owned by other churches are not given similar treatment.

Very truly yours,

/s/ FRANCIS B. BURCH,  
Attorney General.

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**House Bill No. 807—Charles County Board of Education**

AN ACT to repeal and re-enact, with amendments, Sections 35A (f) and 37(a) of Article 77 of the Annotated Code of Maryland (1971 Supplement), title “Public Education,” subtitle “County Boards of Education,” to change the salary of the members of the Charles County Board of Education after a certain time, provide for their expenses, and delete superfluous material.

May 31, 1972.

Honorable Thomas Hunter Lowe  
Speaker of the House of Delegates  
State House  
Annapolis, Maryland 21404

Dear Mr. Speaker :

In accordance with Article II, Section 17, of the Maryland Constitution, I have today vetoed House Bill 807.

This bill increases the annual expense allowance of the members of the Charles County Board of Education, the increases to take effect after the general election of 1974.

Since the adjournment of the General Assembly, Senator Paul Bailey and Delegate Loretta Nimmerrichter, both of whom represent Charles County, have requested that the bill be vetoed. It appears that the bill removes the present legal authority for the members of the Charles County Board of Education to receive an annual expense allowance. Thus, under the bill, the members will not receive any expense allowance between July 1, 1972, and the general election of 1974. Since this result was not intended, Senator Bailey and Delegate Nimmerrichter believe that appropriate legislation to accomplish the intent of House Bill 807 can be introduced at the next session of the General Assembly, which is before the 1974 general election.