

tax credits in this fashion. We should also point out that Section 2 of both bills provides that the enactment of the provisions contained therein dealing with the 1977-1978 tax year shall not affect the credit calculations made by any subdivision for that year and that no adjustments to the tax bills shall be made solely as a result of the passage of those provisions.

We discussed the constitutionality of the original 115% tax credit bill in our May 20, 1977 Opinion to Governor Mandel as follows:

"Article 15 of the Maryland Declaration of Rights requires that assessments for ad valorem property taxation be uniform within a class. This requirement has been interpreted to mean that the assessment of each piece of property in a particular class must bear approximately the same relationship to the property's market value. Susquehanna Power Co. v. State Tax Comm., 159 Md. 334, 343 (1930). Uniformity with respect to real property assessments is accomplished by assessing all such property, within reason, at "full cash value" or market value minus an allowance for inflation. Article 81, Section 14(b)(1); Weil v. Supervisor of Assessments, 266 Md. 238, 246 (1972). House Bill 1281 specifically permits certain "homeowners", as defined by Section 12F-6(b)(3) of the bill, to be assessed at less than their full cash value by limiting their annual assessment increase to 15%. In our opinion to you dated February 7, 1977, we stated that any statutory scheme to place a percentage limitation on assessment increases over a long duration would become unconstitutional as applied. However, the duration of the benefit provided by House Bill 1281 is limited to two years. Additionally, the bill's "Preamble" specifies that its purpose is to provide relief to certain homeowners from the financial hardship imposed by assessments which increase annually at a more rapid pace than incomes. The Court of Appeals has specifically recognized that perfect uniformity is unattainable and that temporary inequities do not render an entire assessment plan invalid. Rogan v. Co. Comrs., 194 Md. 288, 311 (1949). Consequently, we can not say that the temporary lack of uniformity which would result from the limited relief provided by House Bill 1281 would be of such a constitutional dimension so as to offend Article 15."

As noted above, Senate Bill 543 and House Bill 772 extend this tax credit provision to a third year. For the reasons stated in our May 20, 1977 Opinion, we do not believe that this extension of the credit for one additional year would cause the provision to be unconstitutional. This conclusion is reinforced by the fact that should House Bill