

differences suggest that one bill or the other, but not both, should be signed into law.

Turning again to the discrepancies, the failure to provide for purchases of open space in the title of House Bill 751 causes us the greatest concern. While we recognize that it could well be argued that the purchase of open space is but a means of accomplishing the stated title purpose of developing or improving land or recreational facilities, cf. Clinton Voluntary Fire Dept. v. Board of County Commissioners, 259 Md. 456 (1970), we also recognize a possible argument that the title is affirmatively misleading. Consequently, we recommend that you sign Senate Bill 659 in preference to House Bill 751. While this will result in the signing into law of the redundancy noted at (2) above, we are confident that the repeated words will be mere surplusage. Finally, we feel that the remaining differences ((3) and (4) above) are of little concern in electing whether to sign House Bill 751 or Senate Bill 659.

Very truly yours,
Francis Bill Burch
Attorney General

House Bill No. 772 - Property Tax Credits -
Increased Assessments

AN ACT concerning

Property Tax Credits - Increased Assessments

FOR the purpose of extending through the 1980 taxable year the property tax credit authorized as a result of increased assessed value of residential property; clarifying the manner of calculating this tax credit authorized for the 1978 ~~and 1979~~, 1979, and 1980 taxable years and specifying the amount of the credit resulting from the calculation; providing for the manner of calculating the tax credit for the 1980 taxable year and specifying the amount of the credit resulting from the calculations; and correcting a technical error.

May 29, 1978

Honorable John Hanson Briscoe
Speaker of the House of Delegates
State House
Annapolis, Maryland 21404

Dear Mr. Speaker: