

Dear Mr. President:

In accordance with Article II, Section 17 of the Maryland Constitution, today I have vetoed Senate Bill 850.

This bill authorizes the County Commissioners of Charles County to impose, levy and collect a site value tax upon the owners of real estate upon which there is a mobile home. The bill further provides that the County Commissioners shall determine the tax with respect to each parcel.

The Attorney General has advised me that the site value tax authorized by the bill is an ordinary tax on real property and, as such a tax, violates the requirements of uniformity embodied in the Declaration of Rights, Article 15 of the Constitution of Maryland and of equal protection of the law embodied in Amendment 14 to the Constitution of the United States and Declaration of Rights, Article 24, of the Constitution of Maryland. A copy of the opinion of the Attorney General is attached and should be considered to be a part of this letter.

For these reasons, I have decided to veto Senate Bill 850.

Sincerely,
Harry Hughes
Governor

May 18, 1981

Honorable Harry Hughes
Governor of Maryland
State House
Annapolis, Maryland 21404

Re: Senate Bill 850

Dear Governor Hughes:

We have reviewed for constitutionality and legal sufficiency Senate Bill 850, a bill amending Article 81 § 70 and adding § 411E to empower the Charles County Commissioners to impose, levy and collect a site value tax upon the "owners of real estate ... upon which there is a mobile home." (Lines 94-95). In our judgment, this bill is unconstitutional as a non-uniform and discriminatory property tax.

The Court of Appeals has stated that in Maryland taxes are classified as either property or excise. Herman v. Mayor and City Council of Baltimore, 189 Md. 349 (1977). In