

Weaver v. Prince George's County, 281 Md. 349 (1977), the court defined a property tax as "a charge on the owner of property by reason of his ownership alone without regard to any use that might be made of it...." Id. at 357. Excise taxes include taxes on the "exercise of incidents of ownership short of mere ownership itself." Herman v. Mayor and City Council of Baltimore, supra at 197-198.

"[T]he property tax and the excise tax may be differentiated by the methods used to impose them and to fix their amount. Thus, it has been held that where a tax is levied directly by the Legislature without assessment and is measured by the extent to which a privilege is exercised by a taxpayer without regard to the nature or value of his assets, it is an excise. Where, however, the tax is computed upon a valuation of the property and is assessed by assessors, and where the failure to pay the tax results in a lien against the property, it is a property tax, even though a privilege might be included in the valuation." Weaver v. Prince George's County, supra at 358.

For the following reasons, we believe that Senate Bill 850 is a property tax measure. First, the bill provides that the tax is to be determined "with respect to each parcel." (Lines 109-110). The tax, therefore, is not imposed directly by the Legislature or the County Commissioners; rather the bill apparently contemplates that there will be an assessment of the individual units as is traditionally the case with a true property tax. Second, the bill provides that the unpaid taxes constitute a lien upon the affected real estate. The bill provides that the lien is to be enforced in the same manner as other liens on real property. Article 81, § 70(a) and (c)(2). Third, the site value tax is payable at a specific date and is payable in the same manner as "regular property taxes." Fourth, the bill contemplates that the measure of the tax is to be based on the value of the land. Indeed, the tax is labeled a "site value tax." By imposing a tax directly on the real property, the tax authorized by the bill does not seem to reflect "the extent to which a privilege is exercised by the taxpayer without regard to the nature or value of his assets." Weaver v. Prince George's County, supra. at 358.

Since the site value tax is a property tax, it must comport with the requirements of Articles 15 and 24 of the Maryland Declaration of Rights and the Equal Protection Clause of the United States Constitution. These provisions require that any class or subclass of property created by the General Assembly must rest on some reasonable consideration of difference or policy. See National Can Corp. v. State Tax Commissioners, 220 Md. 418, 429-30 (1959). The classification set forth in Senate Bill 850 is of real estate upon which there is a mobile home. In County Commissioners v. English, 182 Md. 514 (1943), the Court of