

Appeals found that a flat rate fee of \$30.00 imposed upon any person who lived in a mobile home was, in fact, a property tax since the only practical use of the mobile home was for habitation. Based on this finding, the court held that the tax violated Article 15 of the Declaration of Rights which requires that property taxes be based on the value of the property. While the language of Senate Bill 850, which speaks of "assessment" and determination of the tax "with respect to each parcel," implies that the tax authorized will be based on value, we have been advised by the County Attorney that it is the county's intention to establish a flat rate fee per mobile home site. If the tax were to be implemented in this fashion, it would fly directly in the face of the decision in English. 1/

The Fourteenth Amendment to the United States Constitution and Article 24 of the Maryland Declaration of Rights require that a legislature classification be neither capricious nor arbitrary and have some rational basis. County Commissioners v. English, supra. The constitutional test applicable to classifications for tax purposes is whether there is a rational basis in public policy consistent with the objects of the legislation which supports both the classification itself and the definition of the class created. National Can Corp. v. State Tax Commissioner, supra; 58 Opinions of the Attorney General 749, 751 (1973).

These principles were applied to test the constitutionality of a classification for purposes of taxation of mobile homes in County Commissioners v. English, supra. The court there held that the \$30.00 annual property tax on mobile homes, but not on other houses, was unconstitutional in violation of the Fourteenth Amendment and Article 24 of the Declaration of Rights. The court stated:

"So, while the state has the power, for purposes of taxation, or for the legitimate protection or promotion of some substantial public interest to classify the objects upon which the power is exercised, the classification must have some rational basis, and the operation of the law upon persons or property within the class must be uniform and equal, [citation omitted]. Although, as pointed out, the counties of the State are faced with a large influx of people necessary for war work in industrial centers and, as a result, are compelled to go to great expense in providing schools and other necessities at public expense, no differentiation should be made between those living in a house on a temporary foundation and those living adjoining in a house on a permanent foundation. The family that lives in a trailer should not be made to pay a tax greater than his neighbor who lives in a humble cottage. No additional expense to