

1 soil bank provisions.

2 Fourth, the productivity of the land.

3 Fifth, the ratio of farm or agricultural use as
4 against other uses of the land.

5 I answer clearly and unequivocally to Delegate
6 Scanlan that one of the criteria could and certainly should
7 be the business activity of the owner off and on the land.

8 THE CHAIRMAN: Any further discussion?

9 Delegate Dulany.

10 DELEGATE DULANY: Mr. Chairman, and Fellow Dele-
11 gates, I would like to speak in opposition to the amendment.

12 I think most of the points have been made but I
13 would like to make three points:

14 First, in the assessment of any farm, the dwelling
15 house and lot around the dwelling house are assessed at its
16 market value for that purpose to the farmer, so he does pay
17 the same tax as other residents in the County on his dwelling
18 house.

19 Secondly, the legislature has recently enacted a
20 capital gains tax, so to that extent anyone making a
21 substantial profit on his farm is taxed on the gain.