

nificant sector of the real property base at a lower rate was unconstitutional. The court struck down the Farm Assessment Act,³ which provided that lands actively devoted to farm or agricultural use might be assessed on the basis of such use and not assessed as if subdivided. The amendments to Articles 15 and 43 of the Declaration of Rights were passed to cure the constitutional defect pointed to in *Gales* and to permit the separate assessment of farm land.

There is ample reason to believe that the separate classification and assessment of agricultural or farm land for the purpose of taxing it at a lower rate than other real property meets the reasonable classification standards of the Fourteenth Amendment to the United States Constitution. The United States Supreme Court has never ruled directly on the question of whether a separate classification for tax purposes of farm land is constitutional, but it has ruled other classification schemes valid under the Fourteenth Amendment.⁴ To meet Fourteenth Amendment standards the United States Supreme Court requires that the tax schemes must be based upon real and not feigned differences and that the differences must be based upon grounds which will promote valid state objectives.

The claim that the fostering and protection of agriculture is a valid state objective is supported by *Dickinson v. Porter*⁵ which held that a classification of agriculture separate from other real

³ MD. CODE ANN. art. 81, § 19 (b) (1957, repl. vol. 1965).

⁴ *McGowan v. Md.*, 366 U.S. 420 (1961); *Allied Stores v. Bowers*, 358 U.S. 522, 528 (1959); *Walters v. City of St. Louis*, 347 U.S. 231 (1954); *Madden v. Ky.*, 309 U.S. 83, 93 (1940).

⁵ 240 Iowa 393, 35 N.W. 2d 66 (1948).

property is rational and rests upon sound public policy.⁶

At present, Article 81, Section 19(b) of the Maryland Code provides the following:

“(b) *Farm or agricultural use.*

Lands which are actively devoted to farm or agricultural use shall be assessed on the basis of such use, and shall not be assessed as if subdivided, it being the intent of the General Assembly that the assessment of farm land shall be maintained at levels compatible with the continued use of such land for farming and shall not be adversely affected by neighboring land uses of a more intensive nature. The General Assembly hereby declares it to be in the general public interest that farming be fostered and encouraged in order to maintain a readily available source of food and dairy products close to the metropolitan areas of the State, to encourage the preservation of open space as an amenity necessary to human welfare and happiness, and to prevent the forced conversion of such open space to more intensive uses a result of economic pressures caused by the assessment of land at a rate or level incompatible with the practical use of such land for farming. The State Department of Assessments and Taxation shall establish criteria for the purpose of determining whether lands which appear to be actively devoted to farm or agricultural use are in fact bona fide farms and qualify for assessment under this subsection. Such criteria shall be promulgated in rules and reg-

⁶ Also supporting this view are cases collected in 3 AM. JUR. 2d *Agriculture* § 8 (1962). See also Annot., 111 A.L.R. 1486, *Discrimination for purposes of property taxation between agricultural lands and other real property* (1937).