

1 .fine as long as you have a general and equal classifica-  
2 tion and uniformity, but when underassessment takes  
3 place, then the burden is disproportionate, and it is  
4 this point that you begin to get perhaps an element of  
5 unfairness.

6           This has been recognized, I might say, by  
7 many courts, and there is a rule established, I think our  
8 Chairman has some part in this in a case in the Court  
9 of Appeals some years ago which says one of the remedies  
10 that a taxpayer has in Maryland if he feels there has  
11 been an underassessment against his neighbor is to  
12 appeal his neighbor's assessment. While this is not  
13 an exclusive remedy, it might have been thought so at one  
14 time after the Buck case was decided, but a later case  
15 ruled it wasn't; still, this is a right that you have  
16 if you want to exercise it. But there is another type of  
17 underassessment which is more easily discernible and  
18 something that doesn't require the somewhat esoteric  
19 procedures of appealing another person's assessment, and  
20 one which can be isolated and put on the table, and we  
21 can all look at it, and that is the exemption, because