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Supreme Court

Nordlinger v. Hahn (90-1912), 505 U.S. 1 (1992).

Concurrence [Thomas]	Syllabus	Dissent [Stevens]	Opinion [Blackmun]
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SUPREME COURT OF THE UNITED STATES

No. 90-1912

STEPHANIE NORDLINGER, PETITIONER v. KENNETH HAHN, in his capacity as TAX ASSESSOR
FOR LOS ANGELES COUNTY, *et al.*

ON WRIT OF CERTIORARI TO THE COURT OF APPEAL OF CALIFORNIA, SECOND APPELLATE DISTRICT

[June 18, 1992]

Justice Blackmun delivered the opinion of the Court.

In 1978, California voters staged what has been described as a property tax revolt ^[n.1] by approving a statewide ballot initiative known as Proposition 13. The adoption of Proposition 13 served to amend the California Constitution to impose strict limits on the rate at which real property is taxed and on the rate at which real property assessments are increased from year to year. In this litigation, we consider a challenge under the Equal Protection Clause of the [Fourteenth Amendment](#) to the manner in which real property now is assessed under the California Constitution.

I

A

Proposition 13 followed many years of rapidly rising real property taxes in California. From fiscal years 1967-1968 to 1971-1972, revenues from these taxes increased on an average of 11.5 percent per year. See Report of the Senate Commission on Property Tax Equity and Revenue to the California State Senate 23 (1991). In response, the California Legislature enacted several property tax relief measures, including a cap on tax rates in 1972. *Id.*, at 23-24. The boom in the State's real estate market persevered, however, and the median price of an existing home doubled from \$31,530 in 1973 to \$62,430 in 1977. As a result, tax levies continued to rise because of sharply increasing assessment values. *Id.*, at 23. Some homeowners saw their tax bills double or triple during this period, well outpacing any growth in their income and ability to pay. *Id.*, at 25. See also Oakland, Proposition 13 – Genesis and Consequences, 32 Nat. Tax J. 387, 392 (Supp. June 1979).

By 1978, property tax relief had emerged as a major political issue in California. In only one month's time, tax relief advocates collected over 1.2 million signatures to qualify Proposition 13 for the June 1978 ballot. See Lefcoe & Allison, *The Legal Aspects of Proposition 13: The Amador Valley Case*, 53 S. Cal. L. Rev. 173, 174 (1978). On election day, Proposition 13 received a favorable vote of 64.8 percent and carried 55 of the State's 58 counties. California Secretary of State, Statement of Vote and Supplement, Primary Election, June 6, 1978, p. 39. California thus had a novel constitutional amendment that led to a property tax cut of approximately \$7 billion in the first year. Senate Commission Report, at 28. A California homeowner with a \$50,000 home enjoyed an immediate reduction of about \$750 per year in property taxes. *Id.*, at 26.

As enacted by Proposition 13, Article XIII A of the California Constitution caps real property taxes at 1% of a property's "full cash value." § 1(a). "Full cash value" is defined as the assessed valuation as of the 1975-1976 tax year or, "thereafter, the appraised value of real property when purchased, newly constructed, or a change in ownership has occurred after the 1975 assessment." § 2(a). The assessment "may reflect from year to year the inflationary rate not to exceed 2 percent for any given year." § 2(b).

Article XIII A also contains several exemptions from this reassessment provision. One exemption authorizes the legislature to allow homeowners over the age of 55 who sell their principal residences to carry their previous base year assessments with them to replacement residences of equal or lesser value. § 2(a). A second exemption applies to transfers of a principal residence (and up to \$1 million of other real property) between parents and children. § 2(h).

In short, Article XIII A combines a 1% ceiling on the property tax rate with a 2% cap on annual increases in assessed valuations. The assessment limitation, however, is subject to the exception that new construction or a change of ownership triggers a reassessment up to current appraised value. Thus, the assessment provisions of Article XIII A essentially embody an "acquisition value" system of taxation rather than the more commonplace "current value" taxation. Real property is assessed at values related to the value of the property at the time it is acquired by the taxpayer rather than to the value it has in the current real estate market.

Over time, this acquisition value system has created dramatic disparities in the taxes paid by persons owning similar pieces of property. Property values in California have inflated far in excess of the allowed 2% cap on increases in assessments for property that is not newly constructed or that has not changed hands. See Senate Commission Report, at 31-32. As a result, longer term property owners pay lower property taxes reflecting historic property values, while newer owners pay higher property taxes reflecting more recent values. For that reason, Proposition 13 has been labeled by some as a "welcome stranger" system – the newcomer to an established community is "welcome" in anticipation that he will contribute a larger percentage of support for local government than his settled neighbor who owns a comparable home. Indeed, in dollar terms, the differences in tax burdens are staggering. By 1989, the 44% of California home owners who have owned their homes since enactment of

Proposition 13 in 1978 shouldered only 25% of the more than \$4 billion in residential property taxes paid by homeowners statewide. *Id.*, at 33. If property values continue to rise more than the annual 2% inflationary cap, this disparity will continue to grow.

B

According to her amended complaint, petitioner Stephanie Nordlinger in November 1988 purchased a house in the Baldwin Hills neighborhood of Los Angeles County for \$170,000. App. 5. The prior owners bought the home just two years before for \$121,500. *Id.*, at 6. Before her purchase, petitioner had lived in a rented apartment in Los Angeles and had not owned any real property in California. *Id.*, at 5; Tr. of Oral Arg. 12.

In early 1989, petitioner received a notice from the Los Angeles County Tax Assessor, who is a respondent here, informing her that her home had been reassessed upward to \$170,100 on account of its change in ownership. App. 7. She learned that the reassessment resulted in a property tax increase of \$453.60, up 36% to \$1,701, for the 1988-1989 fiscal year. *Ibid.*

Petitioner later discovered she was paying about five times more in taxes than some of her neighbors who owned comparable homes since 1975 within the same residential development. For example, one block away, a house of identical size on a lot slightly larger than petitioner's was subject to a general tax levy of only \$358.20 (based on an assessed valuation of \$35,820, which reflected the home's value in 1975 plus the up to 2% per year inflation factor). *Id.*, at 9-10. ^[n.21] According to petitioner, her total property taxes over the first 10 years in her home will approach \$19,000, while any neighbor who bought a comparable home in 1975 stands to pay just \$4,100. Brief for Petitioner 3. The general tax levied against her modest home is only a few dollars short of that paid by a pre-1976 owner of a \$2.1 million Malibu beachfront home. App. 24.

After exhausting administrative remedies, petitioner brought suit against respondents in Los Angeles County Superior Court. She sought a tax refund and a declaration that her tax was unconstitutional. ^[n.31] In her amended complaint, she alleged: "Article XIII A has created an arbitrary system which assigns disparate real property tax burdens on owners of generally comparable and similarly situated properties without regard to the use of the real property taxed, the burden the property places on government, the actual value of the property or the financial capability of the property owner." *Id.*, at 12. Respondents demurred. *Id.*, at 14. By minute order, the Superior Court sustained the demurrer and dismissed the complaint without leave to amend. App. to Pet. for Cert. D2.

The California Court of Appeal affirmed. *Nordlinger v. Lynch*, 225 Cal.App.3d 1259, 275 Cal. Rptr. 684 (1990). It noted that the Supreme Court of California already had rejected a constitutional challenge to the disparities in taxation resulting from Article XIII A. See *Amador Valley Joint Union High School Dist. v. State Bd. of Equalization*, 22 Cal.3d 208, 583 P.2d 1281 (1978). Characterizing Article XIII A as an "acquisition value" system, the Court of Appeal found it survived equal protection review, because it was supported by at least two rational bases: first, it prevented property taxes from reflecting unduly inflated and unforeseen current values, and, second, it allowed property owners to estimate future liability with substantial certainty. 225 Cal.App.3d, at 1273, 275 Cal. Rptr., at 691-692 (citing *Amador*, 22 Cal.3d, at 235, 583 P.2d, at 1293).

The Court of Appeal also concluded that this Court's more recent decision in *Allegheny Pittsburgh Coal Co. v. Webster County*, 488 U.S. 336 (1989), did not warrant a different result. At issue in *Allegheny Pittsburgh* was the practice of a West Virginia county tax assessor of assessing recently purchased property on the basis of its purchase price, while making only minor modifications in the assessments of property that had not recently been sold. Properties that had been sold recently were reassessed and taxed at values between 8 and 35 times that of properties that had not been sold. *Id.*, at 341. This Court determined that the unequal

assessment practice violated the Equal Protection Clause.

The Court of Appeal distinguished *Allegheny Pittsburgh* on grounds that "California has opted for an assessment method based on each individual owner's *acquisition* cost," while, "[i]n marked contrast, the West Virginia Constitution requires property to be taxed at a uniform rate statewide according to its estimated *current* market value" (emphasis in original). 225 Cal.App.3d, at 1277-1278, 275 Cal. Rptr., at 695. Thus, the Court of Appeal found: "*Allegheny* does not prohibit the states from adopting an acquisition value assessment method. That decision merely prohibits the arbitrary enforcement of a current value assessment method" (emphasis omitted). *Id.*, at 1265, 275 Cal. Rptr., at 686.

The Court of Appeal also rejected petitioner's argument that the effect of Article XIII A on the constitutional right to travel warranted heightened equal protection review. The court determined that the right to travel was not infringed, because Article XIII A "bases each property owner's assessment on acquisition value, irrespective of the owner's status as a California resident or the owner's length of residence in the state." *Id.*, at 1281, 275 Cal. Rptr., at 697. Any benefit to longtime California residents was deemed "incidental" to an acquisition value approach. Finally, the Court of Appeal found its conclusion was unchanged by the exemptions in Article XIII A. *Ibid.*, 275 Cal. Rptr., at 697.

The Supreme Court of California denied review. App. to Pet. for Cert. B1. We granted certiorari. ___ U. S. ___ (1991).

II

The Equal Protection Clause of the [Fourteenth Amendment](#), § 1, commands that no State shall "deny to any person within its jurisdiction the equal protection of the laws." Of course, most laws differentiate in some fashion between classes of persons. The Equal Protection Clause does not forbid classifications. It simply keeps governmental decisionmakers from treating differently persons who are in all relevant respects alike. *F.S. Royster Guano Co. v. Virginia*, [253 U.S. 412](#), 415 (1920).

As a general rule, "legislatures are presumed to have acted within their constitutional power despite the fact that, in practice, their laws result in some inequality." *McGowan v. Maryland*, [366 U.S. 420](#), 425-426 (1961). Accordingly, this Court's cases are clear that, unless a classification warrants some form of heightened review because it jeopardizes exercise of a fundamental right or categorizes on the basis of an inherently suspect characteristic, the Equal Protection Clause requires only that the classification rationally further a legitimate state interest. See, e. g., *Cleburne v. Cleburne Living Center, Inc.*, [473 U.S. 432](#), 439-441 (1985); *New Orleans v. Dukes*, [427 U.S. 297](#), 303 (1976).

A

At the outset, petitioner suggests that her challenge to Article XIII A qualifies for heightened scrutiny because it infringes upon the constitutional right to travel. See, e. g., *Zobel v. Williams*, [457 U.S. 55](#), 60, n. 6 (1982); *Memorial Hospital v. Maricopa County*, [415 U.S. 250](#), 254-256 (1976). In particular, petitioner alleges that the exemptions to reassessment for transfers by owners over 55 and for transfers between parents and children run afoul of the right to travel, because they classify directly on the basis of California residency. But the complaint does not allege that petitioner herself has been impeded from traveling or from settling in California because, as has been noted, prior to purchasing her home, petitioner lived in an apartment in Los Angeles. This Court's prudential standing principles impose a "general prohibition on a litigant's raising another person's legal rights." *Allen v. Wright*, [468 U.S. 737](#), 751 (1984). See also *Moose Lodge No. 107 v. Irvis*, [407 U.S. 163](#), 166 (1972). Petitioner has not identified any obstacle preventing others who wish to travel or settle in

California from asserting claims on their own behalf, nor has she shown any special relationship with those whose rights she seeks to assert, such that we might overlook this prudential limitation. *Caplin & Drysdale v. United States*, [491 U.S. 617](#), 623, n. 3 (1989). Accordingly, petitioner may not assert the constitutional right to travel as a basis for heightened review.

B

The appropriate standard of review is whether the difference in treatment between newer and older owners rationally furthers a legitimate state interest. In general, the Equal Protection Clause is satisfied so long as there is a plausible policy reason for the classification, see *United States Railroad Retirement Bd. v. Fritz*, [449 U.S. 166](#), 174, 179 (1980), the legislative facts on which the classification is apparently based rationally may have been considered to be true by the governmental decisionmaker, see *Minnesota v. Clover Leaf Creamery Co.*, [449 U.S. 456](#), 464 (1981), and the relationship of the classification to its goal is not so attenuated as to render the distinction arbitrary or irrational, see *Cleburne v. Cleburne Living Center, Inc.*, 473 U. S., at 446. This standard is especially deferential in the context of classifications made by complex tax laws. "[I]n structuring internal taxation schemes `the States have large leeway in making classifications and drawing lines which in their judgment produce reasonable systems of taxation.'" *Williams v. Vermont*, [472 U.S. 14](#), 22 (1985), quoting *Lehnhausen v. Lake Shore Auto Parts Co.*, [410 U.S. 356](#), 359 (1973). See also *Regan v. Taxation with Representation of Washington*, [461 U.S. 540](#), 547 (1983) ("Legislatures have especially broad latitude in creating classifications and distinctions in tax statutes").

As between newer and older owners, Article XIII A does not discriminate with respect to either the tax rate or the annual rate of adjustment in assessments. Newer and older owners alike benefit in both the short and long run from the protections of a 1% tax rate ceiling and no more than a 2% increase in assessment value per year. New owners and old owners are treated differently with respect to one factor only – the basis on which their property is initially assessed. Petitioner's true complaint is that the State has denied her – a new owner – the benefit of the same assessment value that her neighbors – older owners – enjoy.

We have no difficulty in ascertaining at least two rational or reasonable considerations of difference or policy that justify denying petitioner the benefits of her neighbors' lower assessments. First, the State has a legitimate interest in local neighborhood preservation, continuity, and stability. *Euclid v. Ambler Realty Co.*, [272 U.S. 365](#) (1926). The State therefore legitimately can decide to structure its tax system to discourage rapid turnover in ownership of homes and businesses, for example, in order to inhibit displacement of lower income families by the forces of gentrification or of established, "mom and pop" businesses by newer chain operations. By permitting older owners to pay progressively less in taxes than new owners of comparable property, the Article XIII A assessment scheme rationally furthers this interest.

Second, the State legitimately can conclude that a new owner at the time of acquiring his property does not have the same reliance interest warranting protection against higher taxes as does an existing owner. The State may deny a new owner at the point of purchase the right to "lock in" to the same assessed value as is enjoyed by an existing owner of comparable property, because an existing owner rationally may be thought to have vested expectations in his property or home that are more deserving of protection than the anticipatory expectations of a new owner at the point of purchase. A new owner has full information about the scope of future tax liability before acquiring the property, and if he thinks the future tax burden is too demanding, he can decide not to complete the purchase at all. By contrast, the existing owner, already saddled with his purchase, does not have the option of deciding not to buy his home if taxes become prohibitively high. To meet his tax obligations, he might be forced to sell his home or to divert his income away from the purchase of food, clothing, and other necessities. In short, the State may decide that it is worse to have owned and lost, than never

to have owned at all.

This Court previously has acknowledged that classifications serving to protect legitimate expectation and reliance interests do not deny equal protection of the laws. ^[n.4] "The protection of reasonable reliance interests is not only a legitimate governmental objective: it provides an exceedingly persuasive justification. . . ." (internal quotations omitted). *Heckler v. Mathews*, [465 U.S. 728](#), 746 (1984). For example, in *Kadrmas v. Dickinson Public Schools*, [487 U.S. 450](#) (1988), the Court determined that a prohibition on user fees for bus service in "reorganized" school districts but not in "nonreorganized" school districts does not violate the Equal Protection Clause, because "the legislature could conceivably have believed that such a policy would serve the legitimate purpose of fulfilling the reasonable expectations of those residing in districts with free busing arrangements imposed by reorganization plans." *Id.*, at 465. Similarly, in *United States Railroad Retirement Bd. v. Fritz*, *supra*, the Court determined that a denial of dual "windfall" retirement benefits to some railroad workers but not others did not violate the Equal Protection Clause, because "Congress could properly conclude that persons who had actually acquired statutory entitlement to windfall benefits while still employed in the railroad industry had a greater equitable claim to those benefits than the members of appellee's class who were no longer in railroad employment when they became eligible for dual benefits." 449 U. S., at 178. Finally, in *New Orleans v. Dukes*, *supra*, the Court determined that an ordinance banning certain street vendor operations, but grandfathering existing vendors who had been in operation for more than eight years, did not violate the Equal Protection Clause because the "city could reasonably decide that newer businesses were less likely to have built up substantial reliance interests in continued operation." 427 U. S., at 305. ^[n.5]

Petitioner argues that Article XIII A cannot be distinguished from the tax assessment practice found to violate the Equal Protection Clause in *Allegheny Pittsburgh*. Like Article XIII A, the practice at issue in *Allegheny Pittsburgh* resulted in dramatic disparities in taxation of properties of comparable value. But an obvious and critical factual difference between this case and *Allegheny Pittsburgh* is the absence of any indication in *Allegheny Pittsburgh* that the policies underlying an acquisition value taxation scheme could conceivably have been the purpose for the Webster County tax assessor's unequal assessment scheme. In the first place, Webster County argued that "its assessment scheme is rationally related to its purpose of assessing properties *at true current value*" (emphasis added). *Id.*, at 488 U. S., at 343. ^[n.6] Moreover, the West Virginia "Constitution and laws provide that all property of the kind held by petitioners shall be taxed at a rate uniform throughout the State according to its estimated market value," and the Court found "no suggestion" that "the State may have adopted a different system in practice from that specified by statute." *Id.*, at 345.

To be sure, the Equal Protection Clause does not demand for purposes of rational basis review that a legislature or governing decisionmaker actually articulate at any time the purpose or rationale supporting its classification. *United States Railroad Retirement Bd. v. Fritz*, 449 U. S., at 179. See also *McDonald v. Board of Election Comm'rs of Chicago*, [394 U.S. 802](#), 809 (1969) (legitimate state purpose may be ascertained even when the legislative or administrative history is silent). Nevertheless, this Court's review does require that a purpose may conceivably or "may reasonably have been the purpose and policy" of the relevant governmental decisionmaker. *Allied Stores of Ohio, Inc. v. Bowers*, [358 U.S. 522](#), 528-529 (1959). See also *Schweiker v. Wilson*, [450 U.S. 221](#), 235 (1981) (classificatory scheme must "rationally advanc[e] a reasonable and *identifiable* governmental objective" (emphasis added)). *Allegheny Pittsburgh* was the rare case where the facts precluded any plausible inference that the reason for the unequal assessment practice was to achieve the benefits of an acquisition value tax scheme. ^[n.7] By contrast, Article XIII A was enacted precisely to achieve the benefits of an acquisition value system. *Allegheny Pittsburgh* is not controlling here. ^[n.8]

Finally, petitioner contends that the unfairness of Article XIII A is made worse by its exemptions from reassessment for two special classes of new owners: persons aged 55 and older, who

exchange principal residences, and children who acquire property from their parents. This Court previously has declined to hold that narrow exemptions from a general scheme of taxation necessarily render the overall scheme invidiously discriminatory. See, e. g., *Regan v. Taxation with Representation of Washington*, 461 U. S. at 550-551 (denial of tax exemption to nonprofit lobbying organizations, but with an exception for veterans' groups, does not violate equal protection). For purposes of rational basis review, the "latitude of discretion is notably wide in . . . the granting of partial or total exemptions upon grounds of policy." *F.S. Royster Guano Co. v. Virginia*, 253 U. S., at 415.

The two exemptions at issue here rationally further legitimate purposes. The people of California reasonably could have concluded that older persons in general should not be discouraged from moving to a residence more suitable to their changing family size or income. Similarly, the people of California reasonably could have concluded that the interests of family and neighborhood continuity and stability are furthered by and warrant an exemption for transfers between parents and children. Petitioner has not demonstrated that no rational bases lie for either of these exemptions.

III

Petitioner and *amici* argue with some appeal that Article XIII A frustrates the "American dream" of home ownership for many younger and poorer California families. They argue that Article XIII A places start up businesses that depend on ownership of property at a severe disadvantage in competing with established businesses. They argue that Article XIII A dampens demand for and construction of new housing and buildings. And they argue that Article XIII A constricts local tax revenues at the expense of public education and vital services.

Time and again, however, this Court has made clear in the rational basis context that the "Constitution presumes that, absent some reason to infer antipathy, even improvident decisions will eventually be rectified by the democratic process and that judicial intervention is generally unwarranted no matter how unwisely we may think a political branch has acted" (footnote omitted). *Vance v. Bradley*, [440 U.S. 93](#), 97 (1979). Certainly, California's grand experiment appears to vest benefits in a broad, powerful, and entrenched segment of society, and, as the Court of Appeal surmised, ordinary democratic processes may be unlikely to prompt its reconsideration or repeal. See 225 Cal. App. 3d, at 1282, n. 11, 275 Cal. Rptr., at 698, n. 11. Yet many wise and well intentioned laws suffer from the same malady. Article XIII A is not palpably arbitrary, and we must decline petitioner's request to upset the will of the people of California.

The judgment of the Court of Appeal is affirmed.

It is so ordered.

Notes

¹ See N.Y. Times, June 8, 1978, p. 23, col. 1; Washington Post, June 11, 1978, p. H1.

² Petitioner proffered to the trial court additional evidence suggesting that the disparities in residential tax burdens were greater in other Los Angeles County neighborhoods. For example, a small 2 bedroom house in Santa Monica that was previously assessed at \$27,000 and that was sold for \$465,000 in 1989 would be subject to a tax levy of \$4,650, a bill 17 times more than the \$270 paid the year before by the previous owner. App. 76-77. Petitioner also proffered evidence suggesting that similar disparities obtained with respect to apartment buildings and commercial and industrial income producing properties. *Id.*, at 68-69, 82-85.

³ California by statute grants a cause of action to a taxpayer "where the alleged illegal or

unconstitutional assessment or collection occurs as the direct result of a change in administrative regulations or statutory or constitutional law that became effective not more than 12 months prior to the date the action is initiated by the taxpayer." Cal. Rev. & Tax. Code Ann. § 4808 (West 1987). Although Proposition 13 was enacted 11 years before she filed her complaint, petitioner contended that the relevant change in law was this Court's decision in *Allegheny Pittsburgh Coal Co. v. Webster County*, [488 U.S. 336](#) (1989), decided 9 months before petitioner filed her amended complaint. Because the California courts did not discuss whether petitioner's action was timely under § 4808, we do not do so.

⁴ Outside the context of the Equal Protection Clause, the Court has not hesitated to recognize the legitimacy of protecting reliance and expectational interests. See, e. g., *Rakas v. Illinois*, [439 U.S. 128](#), 143 (1978) ("protection of the [Fourth Amendment](#) depends . . . upon whether the person who claims the protection of the Amendment has a legitimate expectation of privacy in the invaded place"); *Penn Central Transportation Co. v. New York City*, [438 U.S. 104](#), 124 (1978) (whether regulation of property constitutes a "taking" depends in part on "the extent to which the regulation has interfered with distinct investment backed expectations"); *Perry v. Sindermann*, [408 U.S. 593](#), 601 (1972) (state law "property" interest for purpose of federal due process denotes "interests that are secured by existing rules or understandings") (internal quotations omitted).

⁵ Because we conclude that Article XIII A rationally furthers the State's interests in neighborhood stability and the protection of property owners' reliance interests, we need not consider whether it permissibly serves other interests discussed by the parties, including whether it taxes real property according to the taxpayers' ability to pay or whether it taxes real property in such a way as to promote stability of local tax revenues.

⁶ Webster County argued that the outdated assessments it used were consistent with current value taxation, because periodic upward adjustments were made for inflation and it was not feasible to reassess individually each piece of property every year. Although the county obliquely referred in a footnote to the advantages of historical cost accounting, Brief for Respondent in *Allegheny Pittsburgh Coal Co. v. Webster County*, O.T. 1988, No. 87-1303, p. 30, n. 23, this was not an assertion of the general policies supporting acquisition value taxation. Even if acquisition value policies had been asserted, the assertion would have been nonsensical given its inherent inconsistency with the county's principal argument that it was in fact trying to promote current value taxation.

⁷ In *Allied Stores of Ohio, Inc. v. Bowers*, [358 U.S. 522](#) (1959), the Court distinguished on similar grounds its decision in *Wheeling Steel Corp. v. Glander*, [337 U.S. 562](#) (1949), which invalidated a state statutory scheme exempting from taxation certain notes and accounts receivable owned by residents of the State but not notes and accounts receivable owned by nonresidents. 358 U. S., at 529. After the Court in *Wheeling Steel* determined that the statutory scheme's stated purpose was not legitimate, the other purposes did not need to be considered because "[h]aving themselves specifically declared their purpose, the Ohio statutes left no room to conceive of any other purpose for their existence." *Id.*, at 530.

⁸ In finding *Allegheny Pittsburgh* distinguishable, we do not suggest that the protections of the Equal Protection Clause are any less when the classification is drawn by legislative mandate, as in this case, than by administrative action as in *Allegheny Pittsburgh*. See *Sunday Lake Iron Co. v. Wakefield*, [247 U.S. 350](#), 352 (1918). Nor do we suggest that the Equal Protection Clause constrains administrators, as in *Allegheny Pittsburgh*, from violating state law requiring uniformity of taxation of property. See *Nashville, C. & St. L. R. Co. v. Browning*, [310 U.S. 362](#), 368-370 (1940); *Puget Sound Power & Light Co. v. King County*, [264 U.S. 22](#), 27-28 (1924). See generally *Snowden v. Hughes*, [321 U.S. 1](#), 8-11 (1944).