

ASSESSMENT AND LEVY OF 1902.

A perusal of statement "K" will demonstrate a healthy increase in the assessable value of the State, the same having increased during the year \$23,045,395, \$17,543,629 in the City of Baltimore, and \$5,501,766 in the various counties, the total assessed value for State Levy being \$666,857,803.

PUBLIC SCHOOL TAX.

Statement "L" shows the receipts and disbursements on account of this tax during the fiscal year. The receipts during the year were \$721,447.93, which added to the balance on hand October 1, 1901, of \$356,814.63, aggregate \$1,078,262.56.

There was disbursed during the same period \$747,553.77, leaving as a balance on hand October 1, 1902, \$330,708.79.

The apportionment of this tax is made by the Comptroller quarterly, viz., October 1, January 1, March 15 and June 15, as prescribed by Section 103 of Article 77 of the Code of Public General Laws. Sections 98 and 102 of said Article prescribes the manner of such apportionment. The same construction has been placed upon such statute by every Comptroller since 1872, the time of the enactment of the law, and every apportionment for thirty years has been made according to such construction. During the year a writ of mandamus was issued against the Comptroller, in the Circuit Court for Anne Arundel County, directing a different mode of apportionment.

The result was a dismissal of the writ by a unanimous court.

FREE SCHOOL BOOKS.

In statement "M" is shown the receipts and disbursements on account of this fund, together with a summary showing a deficit of \$190,300.55 to the Treasury since 1896, at which time the fund was established.

STATE TOBACCO INSPECTIONS.

In table No. 7 is shown the operations of the State Tobacco Warehouses. The gross receipts during the year were \$56,231.77, disbursements during the same period \$55,199.34, leaving as net revenue \$1,032.43.