

he would consult with the board. A month earlier, perhaps stung by a request to reimburse the chairman of the State Tax Commission for expenses incurred in attending a convention of the International Bar Association in Havana, the board put a stop to such travel at state expense. The board subsequently clarified its position, indicating that the ban was on "annual conventions," not meetings where matters of interest to the state would be discussed. This policy was reaffirmed a year later, in April 1943, and was rigidly enforced. With great regularity the board rejected individual travel requests.⁵⁷

Another area of board intrusion into state personnel matters—this one specifically delegated by the legislature—involved "extended" sick leave. State law allowed thirty days sick leave per year, and up to one hundred days could be accumulated. From time to time a serious illness or disability would strike, causing a long-term employee to use up all his accumulated leave. To deal with such hardship cases, the legislature in 1943 authorized the board to grant an additional sick leave extension for up to one year if the employee had been in continuous state service for ten years or more. A number of these cases arose—more than might be expected—and the board spent parts of several meetings considering the merits of individual petitions.⁵⁸

One of the annual routine functions currently performed by the board is to set the state real property tax rate. This was not always the case, however; the history of that power dates from 1941.

Although the state property tax rate had remained fairly steady for about fifteen years, fluctuating from 27 cents per \$100 in 1925 to just over 23 cents in 1940, the General Assembly in 1941 declared that real estate "now bears a heavy and disproportionate share of the tax burden in this State" and determined that the state should "help to alleviate this condition by reducing the State real estate tax whenever possible." The state property tax was used primarily to support debt service on state bonds, but with the prospect of increasing revenues from other taxes due to enhanced economic activity, the legislature saw a way to reduce the real estate tax by allowing the debt service to rest in part on other revenues. It therefore provided that if the revenues derived from the income and other taxes for fiscal years 1941 and 1942, together with any surplus carried over, exceeded appropriations for those years by more than \$2 million, the Board of Public Works could dedicate the excess over \$2 million to debt service and correspondingly reduce the real estate tax by that amount.⁵⁹

Article 3, section 34 of the Constitution requires the General Assembly, in creating any state debt, to provide in the law creating the debt "for the collection of an annual tax, or taxes, sufficient to pay the interest on such debt, as it falls due; and also, to discharge the principal thereof, within fifteen years from the time of contracting the same." The General Assembly normally complied with that requirement by actually imposing a specific property tax in each bond bill sufficient to meet the debt service on that particular issue and requiring the subdivisions to levy and collect the tax at the rate so specified.⁶⁰ The actual state property tax levied each year would normally be the aggregate of these individual impositions. This practice of specifying a rate in each bond bill continued through at least 1949, although on occasion the legislature itself accumulated the various impositions and set the aggregate property tax rate by statute.⁶¹

57. *Ibid.*, 10 February, 16 January 1942, 22 April 1943, 30 June, 31 August 1944, 6:105, 79, 193, 311, 328.

58. *Acts of 1943*, chs. 782, 987; *BPW Minutes*, 30 June, 7 September, 2 December 1943, 30 June 1944, 6 March 1945, 6:216-17, 246, 270-71, 321, 373.

59. *Acts of 1941*, ch. 528.

60. See, for example, *Acts of 1939*, ch. 756 (1939-40 general construction loan); 1941, ch. 854 (general construction loan).

61. See, for example, *Acts of 1945*, ch. 996; 1949, ch. 278. *Acts of 1945*, ch. 748, aggregated the rates set under thirteen separate bond bills and established a single tax rate for 1946 and 1947 of 11 cents per \$100. See also *Acts of 1949*, ch. 431.