

There was also expended from the Treasury, for the State Colored Normal School in Baltimore, the sum of \$2,000. The unprecedented amount of school tax collected in the year 1875, was, to a considerable extent, the result of the large collection of taxes in arrear in that year, from banks and other corporations! A like amount of receipts can hardly be expected again upon the present basis.

Some of the officers of the School Board, in a few of the counties, have expressed dissatisfaction at the quarterly distributions of school tax, as established by the uniform construction of the law and usage of the Department. They contend that the receipts of school tax should not be apportioned in four equal distributions, but that the whole amount received in advance of any distribution day, should be distributed on that day. They have advanced this theory, not only in a communication to the Comptroller, but also in one to your Excellency, which has been referred to me. I regard the theory contended for by them, as not only antagonistic to the uniform construction of the law, but also to the best interests of the schools and the State.

The Act of 1865, chapter 160, authorized the State Superintendent of Public Instruction, as soon as the amount of State School Tax in the several counties had been ascertained by the Comptroller and certified to him, to apportion the amount of the whole levy among the several counties and the City of Baltimore, in proportion to their respective proportions between five and twenty years, and directed him to transmit such apportionment to the Comptroller.

The Act then directed the Comptroller to make apportionments of the school tax on the fifteenth day of June, the first day of October, the first day of January, and the fifteenth day of March, in each year, among the several counties and the City of Baltimore, in proportion to the whole amount apportioned to each by the State Superintendent of Public Instruction, and to notify the Treasurer of the several Boards of the amount so apportioned, and to pay the several amounts within ten days after the said notification, &c.

The Act further directs that no payment shall be made until after the second Tuesday in July, 1865.

The first quarterly apportionment made under the Act, therefore, was on the first day of October, 1865, when, as nearly as could be ascertained, one-fourth of the whole estimated receipts from the levy for the year, was distributed among the several counties and the City of Baltimore; a like distribution was made in January and March succeeding, and in June succeeding, the remainder of the