

This balance of \$306,850.67 includes taxes paid into the Treasury on account of the levy for 1877, and payments on account of levies of previous years received into the Treasury after the 15th day of June, 1877, said day being the last apportionment day for the school year, 1876.

On the 15th of June, 1877, the balance of all the Public School Tax which had been paid into the Treasury, and remained undistributed, was apportioned to the several counties, and the City of Baltimore, with the exception of \$8,346.80, received previous to that day on the levy for 1877, and applicable by law to the school year 1877 the first apportionment whereof, was made 1st October, 1877.

With the exception of this sum of \$8,346.80, the whole balance of \$306,850.67 was received into the Treasury subsequent to the 15th June, 1877.

I have been thus particular in stating this account in great detail, for the reason that an erroneous opinion had obtained currency, that a balance of School Tax, amounting to a large sum, was retained in the Treasury from year to year. It has been always the practice of the Comptroller's Office, since the passage of the law originally establishing the levy of Public School Tax, to apportion on the 15th of June, which is the last apportionment day of the school year, all the Public School Tax remaining in the Treasury from all levies, except so much as may have been received before that day, on account of the levy of the current year, the first apportionment for which current year, does not take place until the first day of October in said year.

The discussion of this subject in several School Boards, and the currency given to the opinion above referred to, and which was rendered plausible, if not originally induced, by the error which had occurred, from time to time, in the publication of the statement "L" as originally constituted in 1866, and continued by alterations and additions in its numerous and complicated items from that year down to 1876, determined the Comptroller to employ a special clerk to detail all the receipts and disbursements of the School Tax from its inception in 1865, to the end of the fiscal year 1876, and to reconstruct statement "L" for the present report on a new