

ASSESSMENT AND LEVY OF 1903.

Statement "K" continues to demonstrate an increase in the assessable basis of the State, aggregating at the close of the fiscal year \$673,337,299.

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 \$750,408.94, which, added to the balance on hand October 1, 1902, of \$330,708.79, aggregate \$1,081,117.73, or a slight increase over that of the year previous. The disbursements during the fiscal year were \$734,683.05.

This tax is apportioned 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.

In this connection I wish to say that a uniform method of apportionment had been made by every Comptroller for thirty years, viz: Under Section 102 of said Article the apportionment to white schools was made upon the basis of both the white and colored population between the ages of five and twenty years, while to the colored schools, under Section 98 of said Article, the apportionment was made to "the colored schools of the several counties and the city of Baltimore, in proportion to their respective population between the ages of five and twenty," which construction embraced only the colored population, and not both white and colored.

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.

The case was carried to the Court of Appeals, and after a careful consideration of the question by said court, a decision was rendered, whereby the apportionment to the white schools should be made to the several counties and the city of Baltimore, in proportion to their respective population, both white and colored, between the ages of five and twenty years, and the apportionment to the colored schools should be likewise made