

1904, art. 77, sec. 25. 1888, art. 77, sec. 22. 1872, ch. 377. 1904, ch. 584.
1916, ch. 506, sec. 26.

26. The county board of education, each year, beginning with the year 1916, shall prepare, subject to the rules and regulations of the state board of education and on and with the advice of the county superintendent, an itemized and detailed school budget, showing the amount of money needed for permanent improvements and repairs, and for current repairs, furniture for old buildings, maintenance and support of the schools during the succeeding school year, also the estimated total amount that will be received from the state, which shall be used for paying teachers' salaries and purchasing text-books, materials of instruction and school supplies; and finally the amount that will be needed to be raised by local taxation. This annual school budget shall be submitted in writing, not less than twenty days before the usual date for levying county taxes, to the board of county commissioners; at the same time a copy of this annual budget shall also be submitted to the board of county commissioners and to the state superintendent of schools. The board of county commissioners are hereby authorized, empowered, directed and required to levy and collect such tax upon the assessable property of the county as will produce the amount requested to be raised by local taxation in the annual budget of the county board of education. The amount requested in the annual budget of the county board of education for current repairs, furniture in old buildings, maintenance and support of the schools, for the succeeding school year, and to be raised by local taxation shall not hereafter in any year be less than a minimum tax, levied and collected, of 34 cents on each one hundred dollars (\$100) of the assessable property in the county. Provided that if in any county the tax levied and collected for the school year ending July thirty-first, 1916, for current repairs, furniture in old buildings, maintenance and support of the schools, was less than 34 cents on each one hundred dollars (\$100) of assessable property in the county, such county shall only be required to increase its total tax rate for the schools annually by 2 cents on each one hundred dollars (\$100) of the assessable property in the county, until the tax levied and collected for current repairs, furniture in old buildings, maintenance and support of the schools in any one school year, shall equal a minimum tax levied and collected of 34 cents on each one hundred dollars (\$100) of the assessable property of the county. Provided, further, that the total amount requested for any one school year by the county board of education for permanent improvements and repairs, current repairs, furniture in old buildings, maintenance and support of the schools shall not exceed a tax levied and collected of 40 cents on each one hundred dollars (\$100) of the assessable property in the county, unless the board of county commissioners shall approve and sanction such additional tax. Provided also that if the total amount requested for any one school year by the county board of education to be raised by local taxation exceeds a tax, levied and collected of 40 cents on each one hundred dollars