

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 (\$100) of the assessable property, in the county and such additional tax is not approved and sanctioned by the Board of County Commissioners, the County Commissioners shall indicate in writing what item or items of the annual budget of the County Board of Education have been denied in whole or in part, and the reason for the denial in whole or in part, of the respective items. Taxes so levied and collected shall be separately indicated on tax bills and tax receipts and shall be known as the County School Tax. Taxes so levied shall be collected as other taxes and shall be paid monthly to the treasurer of the County Board of Education in as nearly equal amounts as possible, beginning on or before the tenth of October of each year and continuing up to and including June; provided that taxes levied and collected for permanent improvements and repairs or special purposes may be required to be paid oftener, upon the order of the president and secretary of the County Board of Education to the Board of County Commissioners. All taxes received by the County Board of Education shall be expended by them in accordance with the items of their annual budget. Any sum of money which may have been specially levied and collected on any election or school house district for the educational purposes connected with such district shall be collected for and applied to the purpose so intended