

County Superintendent; a biennial school census of all the children of the county between the ages of five and eighteen years, inclusive, which shall contain specific data on each handicapped child, said census to be taken first in the year 1922, and every two years thereafter. The County Superintendent shall cause, upon the direction at any time of the State Superintendent of Schools, the whole or any part of the school census of his county to be retaken. A complete record of each such census when so taken shall be promptly furnished by the County Board of Education to the State Board of Education. Whosoever has under his control a child between said ages and withholds the information in his possession from any officer demanding it, relating to the items aforesaid, or makes any false statement in regard to the same, shall be deemed guilty of a misdemeanor and be fined not more than twenty dollars.

An. Code, 1924, sec. 56. 1912, sec. 26. 1904, sec. 5. 1888, sec. 22. 1872, ch. 377. 1904, ch. 584. 1916, ch. 506, sec. 26. 1920, ch. 442. 1933, ch. 226.

56. 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 unexpended balance on hand or in the treasury of the county board of education for each specific purpose allowed and levied by the county commissioners at the preceding levy, 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 textbooks, 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 30 cents on each one hundred dollars (\$100) of the assessable property in 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 sanc-