

distributed on such day, regardless of whether any amount will be in the Treasury for distribution, on the future distribution days of the year or not.

The first Act of Assembly directing a specific amount to be paid on account of the colored schools established under said Act of 1872, Chapter 377, was made for the year 1872, by the Act of 1872, Chapter 252, and for the year 1873, by the Acts of 1872, Chapter 253, the sum of \$50,000 being directed by said Act, to be paid in each of said years. From the language of the Acts making these appropriations, it was at that time the opinion of the Comptroller that the Legislature intended that such payments should not be paid out of the public school tax, although no other source of revenue was provided by the Acts to meet such payments. When, however, at the Session of 1874, it was determined by the General Assembly to increase the amount to \$100,000, and two additional cents were by the Act of 1874, Chapter 485, Sections 21, added to the ratio of levy for public schools for the express purpose of raising the additional revenue for the support of such colored schools, and this fact was well known to the Comptroller, that officer felt bound to act on that knowledge, and to pay the same out of the revenue raised for that purpose. When, with a full knowledge of this fact, the Comptroller found that in making the appropriations of \$100,000 for the support of such colored schools for each of the years 1874 and 1875, the General Assembly used precisely similar language to that employed by them in the Acts of 1872, making similar appropriations, he was ultimately forced, for the sake of uniformity, to put the same construction on the words used in the Acts of 1872.

At the session of 1876, the General Assembly evidently reasoning from the large amounts of arrears of State taxes collected in 1875, and the probable increase in the basis of assessment likely to be attained by the new assessment, that a reduction of two cents in the rate of levy for public schools for 1876 and 1877, would not materially lessen the receipts in those years, as compared to former years, restored the rate of levy therefor to ten cents in each \$100 of the assessable property of the State. This belief and opinion is shown by the result to have been well founded, the receipts from public school tax for those years, approximating very closely those of 1874 and 1875, and being considerably in advance of most of the former years. The fact cannot also but be apparent to the Senate that if in the years 1876 and 1877, the payments for colored schools had not been made from the public school tax, they could not have been made at all, as no other re-