

source was available to the Treasury, from which said payments could have been made.

The effect of this decision, if affirmed by the Court of Appeals, would be that by this construction of the law the Comptroller would be required on the first day of October to distribute to the several counties and City of Baltimore the larger portion of the tax for the whole year, and a long way in advance of the time when it would be required by the county boards to meet their quarterly payments to teachers. A further effect of the decision, if affirmed, and no amendment be made to the school laws at the present session, would be to require the redistribution of the several large sums decided to have been paid out under an erroneous construction of the law to the several counties and City of Baltimore on the first distribution day, which should occur after said affirmation. To enable the Treasurer to do this, of course the means to that end would have to be obtained. This would require an addition to the ratio of levy for public schools for the current year of at least ten cents in the one hundred dollars of assessable property. In addition, all the money directed to be paid for the present and future years for colored schools must be raised by a separate levy expressly specified to be for that purpose. A levy to raise one hundred thousand dollars would certainly require a still further addition of two cents to the rate for the current year and for future years. It is perfectly well known to many members of the present Legislature that the addition of two cents to the school rate in 1874 was for the express purpose of meeting the increased amount directed to be paid in that year to colored schools, but the decision of the Court is, that under the language employed by the Legislature in making the appropriations for the free public schools, white and colored, the whole amount of the public school tax is applicable to the white schools and none to the colored schools.

In order to remedy these defects in the law, and to place the construction of it beyond a doubt, an amendment should be made at the present session. I can see no reason why, as the law directs four distributions of the school tax to be made in each year, the said distributions should not be as nearly equal as possible, nor can I see why the money should be paid out of the Treasury to the several counties and City of Baltimore, nine months in advance of the time when it is to be expended in the payment of teachers' salaries.

The construction put upon the clause in the laws directing the distribution, has been the same by every Comptroller who has occupied the office since the organization of the system,