

Two, Three, Four or Five Cents on its taxable basis for the purpose specified in Sub-section (2) of this section, an amount equal to the difference between the same fractional part of Two Dollars (\$2.00) multiplied by the number of pupils enrolled in the City of Baltimore or the said counties and the amount raised in the City of Baltimore and in each of the counties by the additional levy of the fractional part on One Cent (1¢) as aforesaid.

(5) The maximum participation by the State in the Incentive Fund created and established by this section shall be limited to an amount necessary to provide Ten Dollars (\$10.00) multiplied by the number of pupils enrolled in the City of Baltimore or in the said counties each year, as the case may be. Provided, however, that nothing herein contained shall be taken to limit in general the total levy which the City of Baltimore and each county may make for the purpose of building, improving, or maintaining any school buildings or facilities situated in said City and in said counties, it being the intention of this section to limit the aforesaid levy only for the purposes of participation by the State in this Incentive Fund.

(6) As used in this section, the phrase "number of pupils enrolled" shall mean the average number of pupils enrolled in public schools in the month having the highest average pupil enrollment in the current school year in which the payments provided for herein are to be made.

(7) As soon as is possible after the beginning of the State school year it shall be the duty of the State Superintendent of Schools to determine which of the counties or Baltimore City are qualified to participate in this Incentive Fund. In determining that any county or Baltimore City is qualified to participate in this Incentive Fund, the State Superintendent of Schools shall make the following findings of fact: The number of pupils enrolled in public schools in each such county and in Baltimore City; the taxable basis of each such county and of Baltimore City; the total levy above that required to pay the cost of the State minimum program of education made by each such county and by Baltimore City; the amount of tax revenues raised in each such county and in Baltimore City by the aforesaid levy; and the fact that said tax revenues are being or are to be dedicated by each such county and by Baltimore City for the purpose specified by Sub-section (2) of this section. On or before the first day of October, the twentieth day of December, the first day of March and June, the State Superintendent of Schools shall certify to the Comptroller one-fourth of the sum due the County Board of Educa-