

dred 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 originally and shall be used for no other purpose; and if said funds have been used otherwise, they shall be returned and applied as aforesaid.

27. Each county board of education shall hereafter provide for at least an annual audit of its business and financial transactions and of the accounts of its treasurer by an accountant or accountants, approved by the state superintendent of schools, and the results of this audit shall be made public by the county board of education.

28. Each county board of education and the Board of School Commissioners of the city of Baltimore shall make all the reports required by the state board of education, and the state superintendent of schools, at such times, upon such items, and in such form and on such blanks as may be prescribed by