

and shall be paid, each year in the manner and subject to the limitations hereinafter provided, Twenty Dollars (\$20.00) a year multiplied by the number of pupils enrolled in all public schools in said counties and the City of Baltimore. For the purpose of 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. Provided, however, that the financial assistance herein authorized shall not be available or given to any county or to Baltimore City wherein any teacher receives a salary lower than that established by Section 93 of this Article.

The State Superintendent of Schools shall certify to the Comptroller, on or before the last day of July and September, the tenth day of December, the last day of January, March and May, one-sixth of the annual sum due the County Board of Education of each county and the Mayor and City Council of Baltimore hereunder, and thereupon the Comptroller shall within five days of the above said dates draw his warrant on the Treasurer of the State of Maryland for the respective amounts due to the said Boards of Education, and the City of Baltimore, and the Treasurer of the State of Maryland, upon receipt of said warrants shall immediately pay the amount due on said dates to said respective Boards of Education and the City of Baltimore.

199C. (7) As soon as 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; 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; and the fact that the county commissioners of each county and the Mayor and City Council of Baltimore have allocated and credited to the Incentive Fund of