

school facilities which may be distributed to the several County Boards of Education and to the Mayor and City Council of Baltimore.

June 1, 1955.

Honorable Louis L. Goldstein
President of the State Senate
State House
Annapolis, Maryland

Dear Mr. President:

I am returning without my approval Senate Bill 340 which would increase the State Incentive Fund for public school construction by \$10 per pupil.

It was necessary to veto this bill because it was passed by the General Assembly without any regard for financing its cost, and with no assurance that such funds would be provided in the future. Indeed the Legislature, by failing to adopt either my revenue program or an adequate substitute gave substance to my doubts as to its willingness to raise the additional money which would be required if Senate Bill 340 were to become law.

My fiscal program took into consideration the future, with special emphasis on the needs of our schools.

In my Budget Message to the General Assembly on February 9, 1955, I noted that the program which I proposed would produce an estimated excess over 1956 fiscal year needs in the amount of \$6,981,480.33.

"I urgently recommend to you," I told the Assembly in my printed message, "that these funds be placed in reserve against the needs of our rapidly growing State for the 1957 fiscal year."

"Let me repeat," I continued, "that we will lack the recurring benefit of advanced income tax collections. In addition, we will, on advice of the State Department of Education, face an increase in mandatory public school needs of \$5,155,625 over the 1956 requirements."

Since the Legislature completely ignored this warning and failed to look ahead even to the known, already certified school needs for fiscal 1957, I could only conclude that it was lacking in complete sincerity in passing legislation which would obligate the State for an additional amount, now officially estimated at \$4,820,000.

I could not participate in this procedure which would parallel the signing of a post-dated check against an account in which there is no certainty that the known insufficiency of funds for fiscal 1957 will be corrected by Legislative action.

In addition to the necessity for my disapproval described in the foregoing, I vetoed Senate Bill 340 because it continues the countenancing of the glaring inequalities which exist among the political subdivisions in the assessing of property for tax purposes.

Under date of March 12, 1955, in discussing the State incentive fund, while the Legislature still was in session, I stated that "it must be obvious to all that we have arrived at a time when we must bring to an end the misleading device of underestimating property values by which some jurisdictions profit inequitably in the largesse of the State at the expense of others."

I stated also that I would confer with the Budget Director on "the feasibility of introducing in the next session of the General Assembly,