

[(d)] (c) In any county, all funds which the county board of education and the mayor and city council of Baltimore may be authorized to expend for schools, other than State appropriations, and exclusive of the amount authorized to be expended for debt service and capital outlay, may, for the purposes of [the above proviso] *calculating the local share under Section 220*, be considered as levied by the board of county commissioners and by the mayor and city council of Baltimore, irrespective of the source or sources from which such funds may be derived [; and provided further, that the county board of education in each of the several counties and the Board of School Commissioners of Baltimore City eligible to share in the equalization fund shall expend no less than twenty per centum (20%) of the total budget, not including costs of transportation, debt service and capital outlay, for purposes other than teachers' salaries]. But no such appropriation to any county, except as heretofore in this section provided, or to any academy, or to any college or university may be paid from the general State school fund.

216.

The total of the assessable property of any county or the City of Baltimore eligible under the provisions of Section 215 to share in the [equalization fund and] incentive fund for school construction shall be reduced by the grant by such political subdivision made by virtue of any law or pursuant to law of any total or partial tax exemption or reduced ratio of valuation and assessment to or for the benefit of tools, improvements, machinery, manufacturing apparatus or engines, or inventories and stock in business. The amount of such total or partial tax exemption or reduced ratio of valuation and assessment shall not be taken into account and shall not be added to the assessment for county and city taxation as shown by the tax rolls of such political subdivision in determining the total assessable basis used in such political subdivision for the purpose of calculating the amount of [equalization aid and] incentive fund aid for school construction purposes which such political subdivision may be entitled to receive, and for the purpose of determining the amount of financial support from such political subdivision to meet the requirements for participation in the [equalization and] incentive funds.

219.

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, the amounts due on said dates to the Board of School Commissioners of the City of Baltimore and to the county boards of education of the several counties, on account of [the part payment by the State of salaries of county superintendents, superintendent of schools in Baltimore City, supervising teachers and helping teachers in the City of Baltimore and the several counties, and of the supervisors of pupil personnel I and II and visiting teachers in the City of Baltimore and in each of the several counties] *the annual State share of current expenses and the annual current expense incentive aid as provided in Sections 220 and 221*. 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