

(2) "Allowed professional staff members" means those provided according to the terms of Section 159 of this Article.

(3) "Prescribed salaries" means the salaries required in Sections 106, 148, and 159.

(4) "Pupils enrolled" shall be all pupils enrolled as of September 30 of each year in grades 1 to 12 or in special programs for children within the age limit prescribed in the law.

(5) "Adjusted assessed valuation of real property" shall be as reported by the State Department of Assessments and Taxation as of January 1 of the first completed calendar year preceding the school year for which the calculation of State aid is to be made, plus 50% of new property assessed between January 1 and July 31 of such completed calendar year; and real property as defined herein shall include land, improvements to lands, land and nonoperating property of railroads, land and nonoperating property of public utilities, and public utility operating property.

If for any county or Baltimore City, the State Department of Assessments and Taxation shall estimate that real property is assessed at less than 50% or at more than ~~58%~~ 56%, the assessed valuation of those categories which are estimated to be under- or over-assessed, on the basis of surveys made under the provisions of Section 232 (14) of Article 81 of this Code, shall be adjusted (up to 50%, if below that ratio, or down to ~~58%~~ 56%, if above that ratio and not above 60%); and such adjustments shall apply only to those categories of property which are locally assessed; and any estimated assessed valuation in excess of 60% shall be included for the purpose of calculating State aid.

(6) "Certificate" includes in Baltimore City an equivalent status as determined by the State Department of Education.

(7) "Net taxable ordinary income" shall be as certified by the Comptroller of the Treasury for the second completed calendar year preceding the school year for which the calculation is being made.

(8) "Other current expenses" means all expenditures for public education for pupils defined in paragraph (4) above, except salaries of professional personnel, costs of pupil transportation, debt service, capital outlay, or any other reimbursable costs or grants in aid that may be excluded by the State Department of Education.

SEC. 2. *And be it further enacted*, That this Act shall take effect June 1, 1965.

Approved May 4, 1965.

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CHAPTER 624

(Senate Bill 209)

AN ACT relating to the Maryland-Washington Regional District; to repeal and re-enact, with amendments, Section 78(a) of Chapter