

68.

The county board of education, each year, beginning with the year 1916, shall prepare, subject to the rules and regulations of the State Board of Education and on and with the advice of the county superintendent, an itemized and detailed school budget, showing the unexpended balance on hand or in the treasury of the county board of education for each specific purpose allowed and levied by the county commissioners at the preceding levy, the amount of money needed for permanent improvements and repairs, and for current repairs, furniture for old buildings, maintenance and support of the schools during the succeeding school year, also the estimated total amount that will be received from the State, which shall be used for paying teachers' salaries and purchasing textbooks, materials of instruction, and school supplies; and finally the amount that will be needed to be raised by local taxation. This annual school budget shall be submitted in writing, not less than twenty days before the usual date for levying county taxes, to the board of county commissioners; at the same time a copy of this annual budget shall also be submitted to the board of county commissioners and to the State Superintendent of Schools. The annual school budget shall be submitted in writing in Montgomery County not less than forty-five days before the usual date for levying county taxes. The board of county commissioners are hereby authorized, empowered, directed, and required to levy and collect such tax upon the assessable property of the county as will produce the amount requested to be raised by local taxation in the annual budget of the county board of education. The amount requested in the annual budget of the county board of education for current repairs, furniture in old buildings, maintenance and support of the schools, for the succeeding school year, and to be raised by local taxation shall not hereafter in any year be less than a minimum tax, levied and collected, of 30 cents on each one hundred dollars (\$100) of the assessable property in the county. Provided, further, that the total amount requested for any one school year by the county board of education for permanent improvements and repairs, current repairs, furniture in old buildings, maintenance and support of the schools shall not exceed a tax levied and collected of 40 cents on each one hundred 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 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 EXCEPT THAT SUCH INDICATION ON TAX BILLS IS NOT REQUIRED IN QUEEN ANNE'S COUNTY, WHERE A STATEMENT SHOWING THE EXPENDITURES FROM SUCH TAXES IN PERCENTAGES SHALL BE SENT TO THE TAXPAYERS OF THE COUNTY.‡ 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