

school tax collected was distributed. This construction of the law, originally made by the Superintendent of Public Instruction, and the Comptroller, has been uniformly adopted and followed—the Act of 1872, ch. 377, which is still in force, contains exactly similar provisions, with the exception that the apportionments are all required to be made by the Comptroller—the office of State Superintendent having been abolished. The Act divides the school year into four terms, designated as the fall term, the winter term, spring term and summer term, and the financial reports of the schools of the State, are directed by the Act, to be made up and rendered to the 30th day of September inclusive, of each and every year.

The school year is thus made to commence on the first day of October, on which day the Comptroller is to make the first apportionment of the school tax for said year. An apportionment is required to be made in the first month of each of the several school terms, thus providing the Boards of School Commissioners with the funds to meet their quarterly payments to teachers, &c. The Act directs that the "Secretary and Treasurer of the Board of County School Commissioners shall give bond to the State of Maryland, with at least two securities, to be approved by said Board, in such penal sum as the said Board shall determine, with the condition that he shall faithfully perform the duties of Secretary and Treasurer, pay over and apply all moneys that shall come to his hands or care as Treasurer, to such persons and in such manner as said Board may, under the provisions of this Act, direct," &c. The several Boards of County School Commissioners have prescribed the bonds of the several Secretaries and Treasurers, evidently with the view of making them sufficient to secure one quarterly payment of the school tax.

A large majority of the counties in the State, have no banks in which large sums of money could be deposited with safety, to await the exigencies of the Board of School Commissioners.

From all these circumstances, and from the language of the Acts of Assembly, it seems to me to be clear, that it has been always the intention of the Legislature, that as nearly as possible, one-fourth of the whole school tax for the year, and no more, should be paid out at each of the quarterly distributions. The danger of the moneys thus collected from the people, for educational purposes, being diverted to other objects, not contemplated by the law, is, by the wise provision for quarterly distributions, in a large degree averted, and the uniform construction put upon the law, by the State Superintendent of Public Instruction, and by every incumbent of the Comp-