

tioned 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. 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 equal amounts as possible, beginning on or before the tenth of October of each year and continuing up to and including June; provided that taxes levied and collected for permanent improvements and repairs or special purposes may be required to be paid oftener, upon the order of the president and secretary of the county board of education to the board of county commissioners. All taxes received by the county board of education shall be expended by them in accordance with the items of their annual budget. Any sum of money which may have been specially levied and collected on any election or schoolhouse district for the educational purposes connected with such district shall be collected for and applied to the purpose so intended originally and shall be used for no other purpose; and if said funds have been used otherwise, they shall be returned and applied as aforesaid.

This section referred to in upholding Ch. 185, Acts of 1937, relating to transportation of children attending private or parochial schools in Baltimore County. *Board of Education v. Wheat*, 174 Md. 318.

Requisites of the budget which the county board of education is required by this section to submit to county commissioners. Meaning of "detail" and "item." The requirement that county commissioners indicate in writing what items of budget are denied and their reason for such denial cannot be said to be directory. This section leaves to discretion of county commissioners not to be controlled by courts, the allowance of an amount not in excess of 40c. on each \$100 of assessable property. *Board of Education of Prince George's County v. Prince George's County*, 131 Md. 659.

The duty of county commissioners to levy the sum demanded by school commissioners up to fifteen cents on the hundred dollars is imperative. The county commissioners cannot withhold any portion of the levy, nor reduce amount. When mandamus will lie. *School Commissioners v. Gantt*, 73 Md. 523; *Worcester County v. Melvin*, 89 Md. 41.

The county school commissioners are proper parties to demand performance by county commissioners of their duty to levy taxes under sec. 93. *Worcester County v. School Commissioners*, 113 Md. 312.

See sec. 197.

An. Code, 1924, sec. 57. 1912, sec. 27. 1904, sec. 26. 1888, sec. 23. 1872, ch. 377.  
1916, ch. 506, sec. 27. 1939, ch. 101.

**57.** Each county board of education shall hereafter provide for at least an annual audit of its business and financial transactions and of the accounts of its treasurer by an accountant or accountants, approved by the state superintendent of schools, and the results of this audit shall be made public by the county board of education. Provided, that the county board of education of Allegany County shall also submit to the Board of County Commissioners of Allegany County within thirty (30) days after the close of its fiscal year each year an itemized statement of all its expenditures, showing the amount, to whom paid and the purpose for which paid.

This section referred to—see notes to secs. 11, 42 and 75. *School Commissioners v. Morris*, 123 Md. 400.

An. Code, 1924, sec. 58. 1912, sec. 28. 1904, sec. 27. 1888, sec. 24. 1872, ch. 377.  
1890, ch. 324. 1904, ch. 584. 1912, ch. 333. 1916, ch. 506, sec. 28.

**58.** Each county board of education and the Board of School Commissioners of the city of Baltimore shall make all the reports required by the state board of education, and the state superintendent of schools, at such