known as the Bethesda Fire Department, Inc., including payment of encumbrance on the real estate owned by said Fire-Department, said tax to be determined, levied, collected and paid over in the following manner: At least thirty days before the tax levying period of each year the County Commissioners of said County may certify to the Bethesda Fire Department, Inc., its successor or successors, the whole valuation of assessable property within said area. Said Bethesda Fire Department, Inc., its successor or successors, shall then determine the amount necessary to be raised for the ensuing year to establish, maintain and operate the said Fire Department, including payment in whole or in part of any existing encumbrance, and then after determining the number of cents per \$100.00 of said assessed valuation necessary to raise the required amount for the ensuing year, so certify to the Board of County Commissioners. The said County Commissioners in their next annual levy may levy said tax on all land and improvements and any other property assessed for County tax purposes within said area, which tax may be levied and collected as County taxes now are or may be hereafter by law levied and collected, and have the same priority, rights, bear the same interest and penalties and in every respect be treated the same as County taxes. taxes so levied for the ensuing year may be collected by the tax collecting authorities for said County and every sixty days they may remit the whole amount of the taxes so collected to the Treasurer of the said Bethesda Fire Department, Inc., or its successor or successors, upon the said Treasurer giving a corporate bond to said Board of County Commissioners to be approved by the Judge of the Circuit Court for said County in a penal sum to be fixed by said Judge, conditioned upon the faithful discharge of the duties of said Treasurer. From the money so received the Treasurer of the said Bethesda Fire Department, Inc., its successor or successors, shall pay all proper costs, expenses, claims and demands, including salaries to firemen and such principal and interest on any encumbrances on the real estate owned by said Fire Department as may be due, that are necessary to properly establish, maintain and operate said Fire Depart-Should the tax so collected in any one year be inadequate to defray the said costs, expenses, claims and demands such deficiency may be added to the amount required