said fire department including payment on encumbrances on the real estate or equipment of said fire department. The said tax shall be determined, levied, collected, and paid in the following manner: At least thirty (30) days before the tax levying period of each year the County Commissioners of said County shall certify to the Hillandale Volunteer Fire Department, Inc., of Montgomery County, the whole valuation of assessable property within the said areas above described and the Fire Board of the Hillandale Volunteer Fire Department, Inc., of Montgomery County, hereinafter created, shall then determine the amount necessary to be raised for the ensuing year to pay for all or any part of the above authorized expenditures and so certify to the Board of County Commissioners. The County Commissioners in their next annual levy shall levy said tax not in excess of ten (10) cents on each One Hundred Dollars (\$100) of assessable, real and personal property, within said areas, which shall be levied and collected for, have the same priority rights, bear the same interest and penalties and in every respect be treated the same as County taxes, but not to exceed the rate hereinabove provided.

The taxes so levied for the ensuing year shall be collected by the tax collecting authorities for said county and every sixty (60) days they shall remit the whole amount of taxes so collected to the Treasurer of the said Hillendale Volunteer Fire Department, Inc., of Montgomery County, or its successor or successors, upon the said Treasurer giving a corporate bond to said Board of County Commissioners satisfactory to and approved by said Board of County Commissioners, conditioned upon faithful discharge of the duties of said Treasurer. From the money so received the Treasurer of the said Hillandale Volunteer Fire Department, Inc., of Montgomery County, its successor or successors, shall upon approval of the Fire Board hereinafter created, pay all proper costs, expenses, claims and demands and such principal and interest or any encumbrances on real estate or equipment owned by said Hillandale Volunteer Fire Department, Inc., of Montgomery County, as may be due, that are necessary properly to maintain and operate said Hillandale Volunteer Fire Department, Inc., of Montgomery County. 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 for the next ensuing year and be levied and collected in the next year's taxes, provided the rate shall not be in excess of that above mentioned.