

*teer Fire Department, Incorporated. The tax shall be determined, levied, collected and paid over in the following manner: at least 30 days before the tax levying period of each year, the County Commissioners shall certify to the LaVale Volunteer Fire Department, Incorporated, its successor or successors, the whole valuation of the assessable real property within said area. The LaVale Volunteer Fire Department, Incorporated, shall then determine the amount necessary to be raised for the ensuing year to maintain and operate the said LaVale Volunteer Fire Department, Incorporated, its successor or successors, including payment in whole or in part of any existing encumbrance, the purchase, repair, replacement, operation and maintenance of fire-fighting equipment and apparatus, the housing of the same and the training of firemen. The LaVale Volunteer Fire Department, Incorporated, shall then deduct from the above amount all funds received from other sources whether by received donation or as income from the activities of said Company, together with proceeds collected as a special tax hereunder, which were in excess of the budgetary needs of the LaVale Volunteer Fire Department, Incorporated, in the preceding year, all of which shall be used to reduce the tax for the next fiscal year in said area. The LaVale Volunteer Fire Department, Incorporated, shall then determine the number of cents per \$100.00, within the aforesaid limitation, necessary to raise the said amount required for such fire area for the ensuing year, and shall certify the same to the County Commissioners. The County Commissioners in their next annual levy shall levy said tax on all real property assessed for county tax purposes within said area, which tax shall be levied and collected and have the same priority rights, be subject to the same discount, interest and penalties; and in every respect be treated the same as county taxes, but not to exceed the rate hereinabove provided.*

*(b) The taxes so levied for the ensuing year shall be collected by the tax collecting authorities for said County, and every 60 days they shall remit the whole amount of the taxes so collected to the Treasurer of the LaVale Volunteer Fire Department, Incorporated, its successor or successors, upon the said Treasurer giving a corporate bond to Allegany County, Maryland, to be approved by the County Commissioners of Allegany County and the County Attorney in a penal sum to be fixed by the County Commissioners, conditioned upon faithful discharge of the duties of said Treasurer. From the monies so received the Treasurer of LaVale Volunteer Fire Department, Incorporated, its successor or successors, shall pay all proper costs, expenses, claims and demands, and such principal and interest payments on any encumbrance on real estate or equipment owned by said LaVale Volunteer Fire Department, Incorporated, its successor or successors, as may be due, that are necessary properly to maintain and operate said Fire Department. 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 that the rate shall not be in excess of that above mentioned.*

*148C. In addition to the accounting required by Section 148 of this Article, the LaVale Volunteer Fire Department, Incorporated,*