

parallel with and 1000 feet South of the Braddock Road Easterly about 3/5 of a mile to the Southwest city limits of Cumberland, thence with the city limits of Cumberland in a Northwest direction about 2000 feet, then with the Northwest limits of Cumberland about 1-6/10 miles to the Baltimore and Ohio Railroad at the base of the cliffs in the Narrows, thence with the said Western Maryland Railroad about 1/2 mile Northwesterly to the said East boundary of District No. 29, thence with the said East boundary Northerly about 2000 feet to the beginning.

148B.

(a) The County Commissioners of Allegany County are hereby authorized, empowered and directed to levy annually against all the assessable real property within the above described area, a tax sufficient, but not to exceed ten cents on each \$100.00 of assessable real property, to pay the annual requirements of expenditures necessary to maintain and operate the LaVale Volunteer Fire Department, Incorporated, its successor or successors, including payment of encumbrances on real estate or equipment owned by said LaVale Volunteer 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 cor-