

CHAPTER 91

(House Bill 925)

AN ACT to repeal and re-enact, with amendments, Section 8-7 of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland), title "Frederick County," subtitle "Finance and Taxation," subheading "In General," as added, last amended by Chapter 825 of the Acts of 1963, providing for the increase in the ceiling on the Frederick County emergency fund and eliminating a condition for the use of said fund.

SECTION 1. *Be it enacted by the General Assembly of Maryland,* That Section 8-7 of the Code of Public Local Laws of Frederick County (1959 Edition, being Article 11 of the Code of Public Local Laws of Maryland), title "Frederick County," subtitle "Finance and Taxation," subheading "In General," as added, last amended by Chapter 825 of the Acts of 1963, be and it is hereby repealed and re-enacted, with amendments, to read as follows:

8-7.

The emergency fund of [ten] *twenty* thousand dollars or so much thereof as may be levied will, it is expected, seldom be needed or used, but is provided as a safeguard or protection in event an emergency should arise. It shall be used for emergency purposes only and shall be dedicated and appropriated to meet any unexpected demand which arises after the tax levy has been made, the occurrence of which could not reasonably have been foreseen, which is of an unusual, urgent and extraordinary nature and which clearly and imperatively necessitates the expenditure of money from this fund, all of the requisites being necessary to constitute an emergency purpose. The emergency fund or any part thereof shall not be used for any purpose whatsoever, except the temporary use hereinafter set forth in this section and the use thereof as a part of the surplus to be carried over to the ensuing fiscal year as provided by Section 8-19.

[The board of county commissioners temporarily may use, during the months of July and August, the emergency fund for the purpose of meeting any demand on account of any estimate for which there may be no money at the time it is needed for the purpose of the estimate. When the revenue for the estimate is received, it shall be credited to the emergency fund, such credit to be made not later than November first of the same fiscal year in which such temporary use is made of such fund.]

At the close of each fiscal year, the county commissioners shall prepare a balanced, itemized statement of the emergency fund for such fiscal year showing first, the amount of the fund levied, secondly the expenditures therefrom in full detail with clear and complete explanation of the emergency requiring such expenditures and third, the unexpended balance on hand at the end of such fiscal year, to which statement the county commissioners shall sign their signatures to be attested by the clerk. They shall further make affidavit that such statement is a true and accurate account as therein set forth, and they shall publish such statement, thus prepared, signed, attested and sworn to, at least three times during the month of July,