

MONTGOMERY COUNTY

Fire Tax Revenue. Each fire department and rescue squad shall prepare in the uniform manner prescribed by the Fire Board its annual budget requirements with appropriate justification. The fire department for the City of Takoma Park shall prepare and submit a budget for that part of the Consolidated Fire Tax District, as described in Section 27-3(a)(1) of this Code, served by that department. All budgets shall be submitted to the Fire Board at the time required by the Fire Board. The Fire Board shall prepare a separate budget for its own proposed expenditures, which budget shall be funded by the County and be subject to final approval of the County Council under the budget procedure.

The Fire Board shall forward all budgets, with a summary and its recommendations, to the County Executive for submission to the Council under budget procedures as delineated in the Charter of Montgomery County, Maryland. Transmittal of the budgets shall be effectuated in accordance with time deadlines specified by the County Executive. Contemporaneous with the forwarding of all budgets the Fire Board shall also forward to the County Executive for submission to the Council its recommendations for changes as to the fire tax district boundaries. Recommended changes shall be based on, but not be limited to, the following: (a) when a fire department's recommended budget would require a tax levy of twenty-one cents (\$.21) or more per one hundred dollars (\$100.00) of assessed valuation; (b) when the construction contract for a new fire station has been completed within the immediate past calendar year; (c) when existing tax boundaries have been affected by changes in property boundary lines; and (d) when new roads or bridges are opened or existing roads or bridges are closed within the immediate past calendar year and thereby a change in the response distances result.

As to the Individual Fire Tax Districts, as described in Section 27-3(a)(2) of this Code, the County Council, in their next annual levy, shall levy a tax on all property assessed for county tax purposes within the respective Individual Fire Tax Districts for those fire departments or rescue squads requiring such tax levy at a rate on each One Hundred Dollars (\$100.00) of the assessed value of the property to produce an amount that may appear to the Council as sufficient for the purposes of maintaining,