

## COUNTY LOCAL LAWS

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: (i) When a fire department's recommended budget would require a tax levy of twenty-one cents or more per one hundred dollars of assessed valuation; (ii) when the construction contract for a new fire station has been completed within the immediate past calendar year; (iii) when existing tax boundaries have been affected by changes in property boundary lines; (iv) 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; and (v) when errors have been made in drawing the fire tax district boundaries on the map required by Section 21-13 of this Chapter.

As to the individual fire tax districts, as described in section 21-13, 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 of the assessed value of the property to produce an amount that may appear to the council as sufficient for the purposes of maintaining, equipping and operating the departments or squads, provided that the county council shall not levy such tax at a rate which would produce less than the amount so certified by any fire department or squad, as necessary to maintain, equip and operate the fire department or squad, without a previous public hearing to determine the necessity of any proposed reduction of the amount so certified by the fire department or squad. All budgets shall be subject to public hearings as provided under section 304 of the Charter of Montgomery County, Maryland. The tax shall be levied and shall be collected in the manner that county taxes are presently levied and collected or may hereafter be levied and collected and shall have the same priority rights, bear the same interest and penalties and in every respect be treated the same as county taxes. The taxes so levied for the ensuing year shall be collected by the tax collecting authorities of the county. Funds provided for by the tax levies shall be on a total basis but reflect the categories of salaries, operating and capital finance; and shall be paid at least on a monthly basis by the county director of finance to the respective treasurers of the departments or squads within each individual fire tax district in accordance with a projected monthly schedule submitted by each individual department and