

MONTGOMERY COUNTY

squad to the director of finance prior to the start of the fiscal year. The treasurers, upon authorization by their departments or squads, shall pay all proper costs, expenses, claims and demands necessary for the maintenance, equipment and operation of their fire departments and squads. Any money which is retained by the director of finance on behalf of the fire departments or rescue squads shall be invested in the county's investment fund. The proceeds from such investments shall be credited to the funds to be provided for each department or squad for the ensuing fiscal year following the year in which the funds were invested. Proceeds shall be credited to each department or squad in proportion to the amount of any moneys retained and invested by the director of finance on behalf of each department or squad.

In the consolidated fire tax district, as described in section 21-13, the county council shall appropriate funds not later than May 1 of each year for the following fiscal year in the amount requested by the fire board for the consolidated district unless the council proposes to reduce any amounts requested therein, and in that event shall conduct a public hearing thereon. All budgets shall be subject to public hearings as provided under section 304 of the Charter of Montgomery County, Maryland. On or before May 1 of each year the county council must adopt legislation reflecting changes, if any, in the fire tax district boundaries which will affect the following fiscal year's tax levies. The county council shall levy and collect a uniform tax for the consolidated fire tax district on all assessable property located therein which will produce the amounts necessary to meet the appropriation made within the consolidated fire tax district. 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 appropriations shall be on a total basis but reflect the categories of salaries, operating and capital finance; and shall be paid by the county director of finance to the respective treasurers of the departments or squads located within the consolidated fire tax district in accordance with a projected monthly schedule based on the approved budget for each department and squad submitted to the director of finance prior to the start of the fiscal year and at least on a monthly basis. The treasurers, upon authorization by their departments or squads, shall pay all proper costs, expenses, claims and demands necessary for the maintenance, equipment and