8-103.

- (a) Subject to subsection (b) of this section, each county shall receive an initial allocation of money based on a percentage to be determined in the following manner:
- (1) the Director of Assessments and Taxation shall certify to the [Secretary] DIRECTOR each county's total percentage of land use property tax accounts, including vacant unimproved properties, relative to the statewide total of all land use property tax accounts for the first completed fiscal year immediately preceding the fiscal year for which money is to be allocated;
- (2) except as provided in item (3) of this subsection, the percentage determined in item (1) of this subsection shall then be applied for each county to any amount included in the State budget for the purposes of this subtitle; and
- (3) each county shall receive an allocation of at least 2% of the total Fund as appropriated in the State budget, in addition to the amount that is distributed to fire, rescue, and ambulance companies, departments, or stations located in qualified municipal corporations in accordance with subsection (b) of this section.
- (b) (1) Subject to paragraph (6) of this subsection, each county shall distribute the money provided under this subtitle on the basis of need to fire, rescue, and ambulance companies, departments, or stations in the county, including companies, departments, or stations located in municipal corporations.
- (2) Each county shall determine need in accordance with procedures that the county uses to adopt its budget.
  - (3) In determining need under this subsection, the county shall consider:
- (i) the failure to meet minimum standards established by the county or the Maryland State Firemen's Association;
- (ii) the existence or potential existence of an emergency situation as described in  $\S 8-204$  of this title;
  - (iii) the age and condition of existing facilities and equipment;
  - (iv) the lack of availability of mutual aid;
- (v) any service problems associated with demographic conditions; and
  - (vi) any other relevant factors.
- (4) In addition to consideration of the factors in paragraph (3) of this subsection, for a volunteer company the county shall consider the company's inability to raise money to pay for the item.
- (5) Notwithstanding paragraphs (3) and (4) of this subsection, each county shall give the highest funding priority to the failure to meet minimum standards or the existence of an emergency situation as described in § 8–204 of this title.