

SECTION 1. BE IT ENACTED BY THE GENERAL ASSEMBLY OF MARYLAND, That the Laws of Maryland read as follows:

Article 11 - Frederick County

2-7-1.

(b) In addition thereto, they may levy not more than [one hundred thousand dollars (\$100,000.00)] \$250,000 which shall be added to the total of estimates and included in their levy. No other sum of money shall be levied at all. Such levy of taxes made shall become due and payable and shall be collected in the manner and at the times fixed by law. The additional sum of [one hundred thousand dollars (\$100,000.00)] \$250,000 or so much of this sum as may be levied shall be [an emergency] A CONTINGENCY fund [to be used for emergency purposes] and shall be dedicated and appropriated to meet any unexpected demand which may arise after tax levy has been made.

2-7-4.

(a) The [emergency] CONTINGENCY fund of [one hundred thousand (\$100,000.00)] \$250,000 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] A CONTINGENCY 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 the fund, all of the requisites being necessary to constitute an emergency purpose. The emergency fund or any part of the fund may not be used for any purpose whatsoever, except the use hereinafter set forth in this section, and the] FORESEEN. THE unexpended balance thereof shall be a part of the surplus to be carried over the ensuing fiscal year, as provided by section 2-7-8 of this code.

(b) At the close of each fiscal year, the board of county commissioners shall prepare a balanced, itemized statement of the [emergency] CONTINGENCY 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] CONTINGENCY requiring such expenditures and third, the unexpected balance on hand at the end of the fiscal year, to which statement the county commissioners shall sign their signatures to be attested by the [clerk] ADMINISTRATIVE ASSISTANT TO THE BOARD OF COUNTY COMMISSIONERS. They shall further make affidavit that the statement is a true and accurate account as therein set forth, and they shall publish the statement, thus prepared, signed, attested and sworn to, at least three (3) times during the month of July, following the close of