

(II) AT LEAST 30 DAYS BEFORE THE PUBLIC HEARING, SEND BY REGULAR MAIL TO ALL PROPERTY OWNERS WITHIN THE PROPOSED DISTRICT WRITTEN NOTICE OF:

- DISTRICT; 1. THE BOUNDARIES OF THE PROPOSED
- DISTRICT TAX; AND 2. THE PROPOSED AMOUNT OF THE SPECIAL
- PUBLIC HEARING; 3. THE TIME, DATE, AND LOCATION OF THE

(III) PROVIDE PRIOR NOTICE OF THE HEARING BY PUBLISHING, AT LEAST ONCE EACH WEEK FOR 2 SUCCESSIVE WEEKS, IN AT LEAST 1 NEWSPAPER OF GENERAL CIRCULATION IN THE COUNTY:

- PUBLIC HEARING; AND 1. THE TIME, LOCATION, AND DATE OF THE
- AND 2. A SUMMARY OF THE PROPOSED ORDINANCE;

(IV) CONSIDER THE RECOMMENDATIONS OF THE FREDERICK COUNTY VOLUNTEER FIRE AND RESCUE ASSOCIATION, INC.

(3) UNLESS THE ORDINANCE PROVIDES FOR A LATER EFFECTIVE DATE, AN ORDINANCE ADOPTED UNDER THIS SUBSECTION IS EFFECTIVE ON THE DATE IT IS PASSED BY THE BOARD OF COUNTY COMMISSIONERS.

(E) (1) IF A SPECIAL TAXING DISTRICT IS ESTABLISHED UNDER SUBSECTION (D) OF THIS SECTION, THE BOARD OF COUNTY COMMISSIONERS MAY IMPOSE ON THE ASSESSABLE REAL PROPERTY WITHIN THE DISTRICT AN ANNUAL TAX TO PAY FOR PERSONNEL AND CAPITAL EXPENSES INCURRED IN PROVIDING FIRE AND RESCUE SERVICES WITHIN THE DISTRICT IF THE TAX:

(I) DOES NOT EXCEED 30 PERCENT OF THE COUNTY PROPERTY TAX; AND

(II) IS LEVIED AND COLLECTED IN ACCORDANCE WITH §§ 2-7-101 THROUGH 2-7-104 OF THIS CODE.

(2) THE TAX IMPOSED UNDER PARAGRAPH (1) OF THIS SUBSECTION SHALL BE, UNTIL PAID, A FIRST LIEN ON THE REAL PROPERTY IN RESPECT TO WHICH IT IS IMPOSED FROM THE DATE THE TAX BECAME OR BECOMES PAYABLE.

(3) THE BOARD OF COUNTY COMMISSIONERS MAY APPROPRIATE FROM THE PROCEEDS OF THE SPECIAL DISTRICT TAX, AND FROM OTHER SOURCES, FUNDS TO BE USED WITHIN THE DISTRICT FOR: