

(1) The Director of the Department of Assessments and Taxation shall certify to the secretary for each county its total percentage of agricultural, agricultural-residential, residential, condominium, apartment, commercial, industrial, and exempted property tax accounts, including vacant unimproved properties, relative to the statewide total of all such property tax accounts for the first completed fiscal year immediately preceding the fiscal year for which funds are to be allocated.

(2) The percentage determined in subsection (a)(1) of this section shall then be applied for each county to any amount included in the State budget for the purposes set forth in this subtitle. However, each county shall be entitled to receive an allocation of at least 2 percent of the total fund as appropriated in the State budget, in addition to the amount that is distributed to companies, departments, or stations located within qualified municipalities in accordance with subsection (b)(1) of this section.

(b) (1) Each county shall distribute the funds provided under this subtitle to those fire, rescue, and ambulance companies, departments, or stations within its jurisdiction, including companies, departments, or stations located within municipal corporations, on the basis of need as determined by the local government pursuant to procedures used by the local government in the adoption of its budget. However, distribution to companies, departments, or stations located within qualified municipalities within a county in the aggregate may not be less than 50 percent of the proportion which the expenditures of qualified municipalities bear to total aggregate expenditures for fire protection by local governments in that county. In determining need, the local government shall consider, among other relevant factors, failure to meet minimum standards, as established by the Maryland State Firemen's Association or local government, the existence or potential existence of an emergency situation, the age and condition of existing facilities, apparatus and equipment, lack of availability of mutual aid, service problems associated with demographic conditions, and in the case of a volunteer company, its inability to raise funds to pay for the item. Failure to meet minimum standards or the existence of an emergency situation, as described in § 46A(b) of this article shall be given highest funding priority by the local governing body.

(2) As a condition to receiving financial assistance under this subsection, each county shall participate in the Maryland Fire Incident Reporting System and Ambulance Information System, as appropriate.

45D.

(a) (1) The funds distributed under this subtitle shall be used as an addition to and shall not be substituted for moneys appropriated from sources other than this program by the counties for the purposes listed in § 45B(d)(1) of this subtitle. Each county shall expend for fire protection from sources other than provided under this subtitle, in Fiscal Year 1986 and each fiscal year thereafter, an amount of funds that is at least equal to the average amount of funds expended for fire protection during the 3 preceding fiscal years. [Failure] EXCEPT AS PROVIDED IN PARAGRAPH (2) OF THIS SUBSECTION, FAILURE to satisfy the requirements of this subsection shall preclude disbursement of funds under this subtitle to the local government for that fiscal year.

(2) [Notwithstanding paragraph (1) of this subsection, in each of Fiscal Years 1995 and 1996, in Howard County and Prince George's County only, the County]