

(4) DEBT SERVICE FOR THE ST. MARYS COUNTY CAPITAL REVOLVING FINANCIAL FUND FOR FIRE-FIGHTING EQUIPMENT AND FACILITIES, AS ESTABLISHED IN § 46-2B OF THIS ARTICLE; ~~AND~~

(5) OPERATING ALLOCATIONS TO ST. MARYS COUNTY FIRE COMPANIES AND RESCUE SQUADS PERMITTED BY CHAPTER 46-1(A) AND 46-3 OF THE ST. MARYS COUNTY CODE; AND

~~(5)~~ (6) OTHER ENTITIES DESIGNATED BY THE BOARD OF COUNTY COMMISSIONERS.

B. (1) (A) THE BOARD OF COUNTY COMMISSIONERS FOR ST. MARYS COUNTY IS AUTHORIZED TO IMPOSE ANNUALLY AN EMERGENCY SERVICES TAX ON ALL REAL AND PERSONAL PROPERTY LOCATED IN THE ELECTION DISTRICTS OF ST. MARYS COUNTY.

(B) THE BOARD OF COUNTY COMMISSIONERS FOR ST. MARYS COUNTY IS AUTHORIZED TO SET SEPARATE EMERGENCY SERVICES TAX RATES FOR EACH ELECTION DISTRICT, SUBJECT TO THE LIMITATIONS IMPOSED IN PARAGRAPH (2) OF THIS SUBSECTION.

(2) THE EMERGENCY SERVICES TAX INCLUDES:

(A) THE FIRE TAX, IMPOSED AT A RATE OF NOT MORE THAN ~~5.8~~ 5.6 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND ~~14.5~~ 14 CENTS ON EACH \$100 OF ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY;

(B) THE RESCUE TAX, IMPOSED AT A RATE OF NOT MORE THAN 3 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND 7.5 CENTS ON EACH \$100 OF ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY; AND

(C) THE SUPPORT SERVICES TAX, IMPOSED AT A RATE OF NOT MORE THAN 2.4 CENTS ON EACH \$100 OF ASSESSABLE REAL PROPERTY OTHER THAN OPERATING REAL PROPERTY OF A PUBLIC UTILITY AND 6 CENTS ON EACH \$100 OF ASSESSABLE PERSONAL PROPERTY AND OPERATING REAL PROPERTY OF A PUBLIC UTILITY.

C. THE EMERGENCY SERVICES TAX SHALL BE IMPOSED AND COLLECTED IN THE SAME MANNER AS OTHER STATE AND COUNTY TAXES ARE IMPOSED AND COLLECTED.

D. (1) THE EMERGENCY SERVICES TAX REVENUE SHALL BE DISTRIBUTED TO EMERGENCY SERVICES PROVIDERS AS PROVIDED IN THIS SUBSECTION.

(2) (A) THE FIRE TAX REVENUE COLLECTED FROM AN ELECTION DISTRICT SHALL BE DISTRIBUTED ANNUALLY BY THE COUNTY COMMISSIONERS TO FIRE COMPANIES LOCATED IN THAT ELECTION DISTRICT.