

8-7.

The emergency fund of twenty thousand dollars 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 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 this fund, all of the requisites being necessary to constitute an emergency purpose. The emergency fund or any part thereof shall not be used for any purpose whatsoever, except the [temporary] use hereinafter set forth in this section and the [use] *unexpended balance* thereof [as] *shall be* a part of the surplus to be carried over to the ensuing fiscal year as provided by Section 8-19.

At the close of each fiscal year, the county commissioners shall prepare a balanced, itemized statement of the emergency 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 requiring such expenditures and third, the unexpended balance on hand at the end of such fiscal year, to which statement the county commissioners shall sign their signatures to be attested by the clerk. They shall further make affidavit that such statement is a true and accurate account as therein set forth, and they shall publish such statement, thus prepared, signed, attested and sworn to, at least three times during the month of July, following the close of such fiscal year, in one daily newspaper published in the county.

SEC. 2. *And be it further enacted*, That this Act shall take effect July 1, 1970.

Approved April 1, 1970

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CHAPTER 64

(House Bill 635)

AN ACT to add new Section 191(k) to Article 56 of the Annotated Code of Maryland (1968 Replacement Volume), title "Licenses," subtitle "Dog Licenses in the Counties," to follow immediately after Section 191(j) thereof, to authorize the County ~~Commissioner~~ COMMISSIONERS of Frederick County to determine the fees payable for dogs and for dog kennel licenses.

SECTION 1. *Be it enacted by the General Assembly of Maryland*, That new Section 191(k) be and it is hereby added to Article 56 of the Annotated Code of Maryland (1968 Replacement Volume), title "Licenses," subtitle "Dog Licenses in the Counties," to follow immediately after Section 191(j) thereof, and to read as follows: