

**Funds of Fire Companies, How Disbursed. Fire Companies,
Funds of, How Disbursed. Volunteer Fire Companies, Funds
of, How Disbursed.**

The funds of a volunteer fire company raised by taxation is paid into the county treasury and can only be disbursed by order of the board of county commissioners.

January 13th, 1913.

Mr. Vard Smith,
County Attorney, Park County,
Livingston, Montana.

Dear Sir:

I am in receipt of your letter of the 8th inst., submitting the question:

“By whom and to whom are the funds raised under the provisions of Sec. 2081, Revised Codes, relating to volunteer fire companies, disbursed?”

Sec. 2076, Revised Codes, provides for the formation of volunteer fire companies in unincorporated towns and villages, and Sec. 2081 authorizes the levy of a tax by the board of county commissioners. This tax is imposed for the purposes named in said section, and must be used for those purposes, but no direction is given as to

the precise manner of disbursement; however, the tax is collected by the county treasurer and passes into the county treasury, and there it must remain until it is taken out by competent authority.

An unincorporated town or village has no organized government of its own, and is within the jurisdiction of the board of county commissioners, the same as are other parts of the county, outside of incorporated cities and towns. The board of county commissioners "have the care of county property, and the management of the business, and concerns of the county, in all cases where no other provision is made by law."

Claims against the county are presented as provided is Sec. 2945, et seq., and when allowed are charged and paid out of the fund to which they belong. The county treasurer is authorized to disburse money "only on county warrants issued by the county clerk, based on orders of the board of county commissioners, or as otherwise provided by law." Sub. Div. 5, Sec. 2986.

The records of the county show that the tax authorized by said Sec. 2081 is levied and the money raised for specific purposes, and the records of the county should likewise show that the money so raised was disbursed for the purposes for which the tax was levied. The statute does not "otherwise" provide how this fund should be disbursed, hence it can only be disbursed by warrants based on orders of the board of commissioners, and said orders must be based upon legal claims properly filed and allowed.

These claims may be filed direct against the county by the claimant, or they may be filed against the fire company, and if audited and allowed by the company, the treasurer or other officer of the company authorized thereto, may file the claim against the county, attaching the claim so audited. In either event, the claim must be itemized and verified, as required by law, and the claim when paid is charged to the special fund. Opinions of Attorney General, 1905-06, p. 194; Opinions of Attorney General, 1906-08, p. 270.

This does not have reference to the moneys which may accumulate in the treasury of the fire company, by donation or otherwise, and over which the county authorities have no jurisdiction.

Very truly yours,

D. M. KELLY,
Attorney General.