

**Fire Department Relief Associations—Taxation—Exemption.**

The funds of a fire department relief association are exempt from taxation.

August 14, 1928.

Raymond Hildebrand, Esq.,  
County Attorney,  
Glendive, Montana.

My dear Mr. Hildebrand:

You have requested my opinion whether moneys belonging to the fire department relief association are exempt from taxation.

Section 1998 R. C. M. 1921 exempts from taxation property of cities, towns and municipal corporations. The funds of a fire department relief association are secured partially from taxation. These taxes are evidently for a public purpose.

Commonwealth vs. Firemen's Relief Association, 61 Atl. 253.

Chapter 58 of the laws of 1927 provides for the fire department relief association. I believe the funds of the association are, to all intents and purposes, funds of the city, town or municipal corporation but held by the fire department relief association in trust for the purposes specified in chapter 58. It has been held that property held for the fire department of a city is exempt from taxation.

City of Owensborough vs. Commonwealth, 49 S. W. 320.

It is therefore my opinion that the funds of a fire department relief association are in truth and in fact funds of the city, town or municipal

corporation but held in trust for the purposes specified in chapter 58, supra, and that they are exempt from taxation.

Very truly yours,

L. A. FOOT,  
Attorney General.