

Opinion No. 182**Fire Departments—Volunteer Firemen—Exemptions—Road Tax—Poll Tax.**

HELD: That an active member of an unpaid fire department is entitled to the exemptions mentioned in Section 5144, R. C. M., 1921, although he may not have served for a period of five years.

April 26, 1933.

We are in receipt of an inquiry from your office as to whether a volunteer fireman is exempt from road and poll tax or whether he must come within the definition of an exempt fireman in order to secure this privilege.

Section 5144, Revised Codes, provides in part as follows: "The officers and members of unpaid fire companies regularly organized and exempt firemen are entitled to the following privileges and exemptions, viz: Exemption from payment of poll-tax, road-tax, and head-tax of every description, exemption from jury duty; exemption from military duty, except in case of war, invasion, or insurrection. Every fireman who has served five years in an organized company in this state is an "exempt fireman" and must receive from the chief engineer of the department to which he belonged a certificate to that effect."

The construction of this sentence is rather difficult. The conclusion which I reach is this: That there are three distinct classes mentioned in the section which are entitled to the exemptions, (1) officers of unpaid fire companies, (2) members of same, (3) exempt firemen.

You are therefore advised that the exemption applies to each of the three classes and that an active member of an unpaid fire department is entitled to the exemptions mentioned in section 5144 R. C. although he may not have served for a period of five years.