

April 20, 2005
OPINION NUMBER 05-0030

Mr. Frank B. Gerarve, Chief
Mr. Donald L. Starkey, Jr., President
Natalbany Volunteer Fire Department
P.O. Box 337
Natalbany, Louisiana 70451

54 – INSURANCE

R.S. 22:1585 D

Parish treasurer is required to distribute funds from fire insurance rebate to the fire department of the municipality or district or active volunteer fire department within thirty days of receipt of those funds. Once the funds are received by the fire department, the governing body of the department has the sole responsibility and power to direct or control the expenditure of the funds, provided the funds are used to render the department more efficient and efficacious.

Dear Gentlemen:

You have requested an Attorney General's opinion regarding the tax rebates collected and distributed pursuant to R.S. 22:1580 et seq. You indicated that Natalbany Volunteer Fire Department, Inc. ("NVFD") is a voluntary organized fire company which possesses, in serviceable condition for fire duty, apparatus and equipment having a total value of five thousand or more dollars. NVFD was organized in 1955 and has continuously provided fire protection within its service area pursuant to contracts between NVFD and the Tangipahoa Parish Rural Fire Protection District No. 2.

Your questions regarding the tax rebate funds are:

1. Does the statute require that the treasurer of Tangipahoa Parish pay to NVFD's fiscal agent NVFD's proportionate share of the funds within thirty days of receipt of the funds?
2. Does the Tangipahoa Parish Council, the Tangipahoa Parish Rural Fire Protection District No. 2, or any other governmental entity, have any statutory authority to direct or to control NVFD's expenditure of the funds?

R.S. 22:1585D addresses the issues raised in your questions, and provides as follows:

* * * * *

D. (1) All money received under the provisions of this Subpart by the treasurer of the governing authority of the parish shall, within thirty days from the time it is received, be paid over by the treasurer to the fiscal representative of the regularly constituted fire department of the municipality or district or active volunteer fire department, as the case may be. If any of said funds are not so distributed either by mutual consent or without consent of the regularly paid fire department of the municipality or

district or active volunteer fire department certified by the parish governing authority, such funds shall be invested in an interest-bearing account and any accrued interest on the investment of funds shall be credited and distributed per capita to the regularly paid fire department of the municipality or district or active volunteer fire department, as provided by R.S. 22:1585.

(2) Such money shall be used only for the purpose of rendering more efficient and efficacious the regularly paid fire department of the municipality or district or active volunteer fire department, as the case may be, in such manner as the governing body shall direct.

R.S. 22:1585D(1) requires that the treasurer of Tangipahoa Parish turn over NVFD's proportionate share of the funds to NVFD's fiscal agent within thirty days from the time the funds are received. Once the funds are received by NVFD, the governing body of the NVFD has the sole responsibility and power to direct or control the expenditure of the funds, provided the funds are used to render the department more efficient and efficacious. In accord is Attorney General Opinion No. 87-511.

Trusting this adequately responds to your request, we remain

Yours very truly,

CHARLES C. FOTI, JR.
Attorney General

BY: _____
KENNETH L. ROCHE, III
Assistant Attorney General

CCF, JR/KLR, III/mjb

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Date Received:

Date Released: April 20, 2005

KENNETH L. ROCHE, III
ASSISTANT ATTORNEY GENERAL