

**OPINION
57-108**

March 22, 1957 (OPINION)

FIRE DEPARTMENTS

RE: Eligibility to Participate in Premium Tax

In your letter of March 8, 1957, you asked our opinion as to whether Walshville Township in joining the Oslo Village Firemen, relative to a joint fire department, would be eligible for the \$200.00 as provided in section 18-0405 of the 1953 Supplement to the North Dakota Revised Code of 1943.

Section 18-0405 of the 1953 Supplement to the North Dakota Revised Code of 1943 states in part:

For each rural fire department organized within the provisions of this chapter, the amount of two hundred dollars per year shall be certified to the state auditor."

It is our opinion that before a township is eligible for the \$200.00, as stated in section 18-0405, it must comply with the provisions of chapter 18-04.

Therefore by law Walshville Township must as a prerequisite comply with section 18-0401 of the 1953 Supplement to the North Dakota Revised Code of 1943 which states:

ELIGIBILITY FOR PARTICIPATION IN FUND CREATED FROM PREMIUM TAX ON FIRE INSURANCE COMPANIES. In order to become eligible for the benefits provided under this chapter, a city, village or one or more townships shall maintain therein for a period of at least eight months prior to the filing of the certificate required under section 18-0402 an organized company or department which:

1. Has been in actual existence for the period herein specified;
2. Has had as a part of its equipment at least one steam, hand, or other fire engine, truck, or hose cart; and
3. Has had a membership of at least fifteen persons. Such company or department also must be a member of the North Dakota Firemen's Association in good standing at the time the benefits are paid."

It is therefore our opinion that the circumstances as outlined in your letter would not meet the requirements for eligibility for participation in the fund.

LESLIE R. BURGUM

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