## **Opinion No. 14-1394**

December 5, 1914

BY: H. S. CLANCY, Assistant Attorney General

**TO:** Mr. J. F. Hutchinson, Springer, New Mexico.

## FIREMEN.

Volunteer firemen exempt from payment of road or poll tax.

## OPINION

{\*256} Replying to your letter of the 3rd inst., I have to say that by the provisions of Sections 1762 and 1764a, both inclusive, of the Compiled Laws of 1897, active members of Volunteer Fire Companies existing in cities or towns of this state, are exempt from the payment of poll or road tax.