

Opinion No. 19-2190

February 8, 1919

BY: O. O. ASKREN, Attorney General

TO: Mr. Bascom Howard, Portales, New Mexico.

Insurance Tax Paid Municipalities to Be Retained by Fire Department.

OPINION

I have your letter of February 6th, wherein you request my opinion as to whether you should turn over to the town treasurer a certain fund received by you for the benefit of the fire department of the town of Portales, and in response thereto it is my judgment that the fund mentioned should be retained by the treasurer of the fire department until the same is expended for maintenance and equipment of the said fire department.

It is my judgment that the fire department may use said money for the purpose above mentioned only, and then under the direction of the governing body of the city, town or village. However, it is clear and certain that the city, town or village cannot lawfully use this money for any purpose whatsoever, but that the same shall be used by the fire department for the purpose of maintenance and equipment only.

Therefore, I conclude that this fund should remain in the treasury of the fire department until such time as the fire department through their judgment desire to expend the sum or some portion of the sum for the purpose of maintenance and equipment, at which time such sum or sums should be expended by the fire department under the direction of the governing body of the city.

I trust this answers fully and concisely your inquiries.

With very best regards, I am,