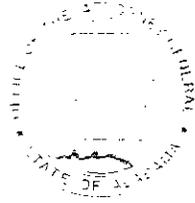


## OFFICE OF THE ATTORNEY GENERAL



JEFF SESSIONS  
ATTORNEY GENERAL  
STATE OF ALABAMA  
MAR - 1 1995

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Honorable Larry Bennich  
Chairman, Morgan County Commission  
P. O. Box 668  
Decatur, AL 35602

Volunteer Programs - Ad  
Valorem Tax - Fire Protection

Ad valorem monies designated  
for rural fire departments  
pursuant to Act Nos. 89-713  
and 89-785 may be expended to  
purchase fire hydrants.

Dear Mr. Bennich:

This opinion is issued in response to your request for  
an opinion from the Attorney General.

QUESTION

Are the volunteer fire departments  
of Morgan County authorized by Act Nos.  
89-713 and 89-785 to expend ad valorem  
monies designated under the Acts for rural  
fire departments for the purchase of fire  
hydrants?

FACTS AND ANALYSIS

Act No. 89-713 provides:

Section 7. Funds paid to eligible  
volunteer fire departments shall only be  
expended for fire protection and  
emergency medical services, including

training, supplies, buildings, capital improvements and equipment. Said funds may not be expended for salaries, food, drink, social activities or fund-raising activities. . . ."

Act No. 89-785 provides:

"Section 7. Funds paid to eligible volunteer fire departments shall only be expended for fire protection and emergency medical services, including training, supplies, buildings, capital improvements and equipment. Said funds may not be expended for salaries, food, drink, social activities or fund-raising activities. . . ."

The Acts authorize the expenditure of funds for fire protection and emergency medical services, including training, supplies, buildings, capital improvements and equipment. The question then becomes whether fire hydrants are equipment used for fire protection services.

In the Attorney General's opinion to Mayor Edward Crouch, dated July 20, 1992, A.G. No. 92-00348, the Attorney General recognized that fire hydrants were useful in the function of fire protection. Clearly, fire hydrants are equipment utilized for fire protection services. Thus, funds collected pursuant to Act Nos. 89-713 and 89-785 may be expended for fire hydrants.

#### CONCLUSION

Ad valorem monies designated for rural fire departments pursuant to Act Nos. 89-713 and 89-785 may be expended to purchase fire hydrants.

Honorable Larry Bennich  
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I hope this sufficiently answers your question. If our office can be of further assistance, please contact Jane L. Brannan of my staff.

Sincerely,

JEFF SESSIONS  
Attorney General  
By:

A handwritten signature in cursive script, appearing to read "James R. Solomon, Jr.", written in black ink.

JAMES R. SOLOMON, JR.  
Chief, Opinions Division

JS/JLB/jho  
B2.95/OP