***Powers and Duties of a Fire District Commissioner***

**[NOTE: I*n many instances the cited section may not be printed in its entirety and to gain complete understanding of the permissions and limitations the entire section of the law needs to be read and understood. In addition, this may not be an all-inclusive list of the powers and duties of Fire District Commissioners but is a comprehensive representative example of their responsibilities. There are many more applicable laws and sections of State law that mention the Board of Fire Commissioners and their rights and responsibilities, but applicability is secondary and cannot be completely discounted. When questions arise exhaustive research should be performed and professional legal counsel should be sought.]***

**TOWN LAW PROVISIONS**

**TOWN LAW ARTICLE 11 FIRE, FIRE ALARM AND FIRE PROTECTION DISTRICTS**

* ***Scope – Applies to fire districts formed within towns in NYS.***
* May change the name of a fire district by resolution after a public hearing §172-e
* May diminish the boundaries of a fire district by 2/3 vote of the board and after a public hearing which shall include members of the Town Board in which such territory is located. §172-f
* Shall appoint a secretary to the Board annually §174
* May adopt a resolution establishing or abolishing the office of director of purchasing §174
* May fix the salary of the secretary, treasurer and director of purchasing§174
* Must take constitutional oath and file same with the Town(s) in which the district is located §174
* The board of fire commissioners shall give notice of a fire district election by the publication of a notice once in one or more newspapers having a general circulation in the district.
* The Board shall designate a resident fire district elector who shall be a resisted voter of the town to run the annual commissioner election. §175
* The commissioners may divide the fire district into election districts §175
* The commissioners may pass a resolution to pay the ballot clerks and election inspectors. §175
* The board of fire commissioners of any fire district may provide by resolution, that a proposition be submitted at any annual fire district election providing that additional personal registration of voters not registered with the board of elections shall be permitted for all elections in such fire district. §175a
* Every fire district commissioner, treasurer and secretary must at the time of his election or appointment and throughout his term of office be a resident of such fire district. §175
* the board of fire commissioners shall designate not less than two nor more than four resident fire district electors, who shall be registered voters of the town, to act as election inspectors and ballot clerks at each such polling place §175
* The board of fire district commissioners may adopt a resolution providing that such election inspectors and ballot clerks shall be paid for their respective services at any such annual election or at any special election of the fire district. §175
* The board of fire commissioners of any fire district in which officers are elected, may, by resolution, provide for absentee ballots for fire district elections, in accordance with the provisions of this section. §175b
* Section 176 of Article 11; Powers and Duties of Fire District Commissioners:
  + Shall elect one of their members as chairman at the first meeting of fire commissioners after such district shall have been established and annually thereafter at the first meeting thereof following each election of fire district officers.
  + Shall appoint a fire district secretary.
  + Shall annually appoint a fire district treasurer to hold office until the thirty-first day of December next succeeding his appointment, unless the district has an elected treasurer.
  + Whenever a vacancy shall occur in any fire district office, the board of fire commissioners of such district, or a majority of the members thereof in office may appoint a qualified person to fill the vacancy.
  + Shall require the fire district treasurer, before entering upon the duties of his office, to give an official undertaking, conditioned for the faithful performance of his duties and that he will well and truly keep, pay over and account for all moneys and property belonging to the fire district and coming into his hands as such treasurer, in such form, in such sum and with such sureties as the board of fire commissioners shall direct and approve and such approval shall be indicated upon such undertaking, and when approved such undertaking shall be filed in the office of the town clerk of the town in which such fire district is located.
  + Shall audit all claims against the fire district and shall, by resolution, order the payment thereof by the fire district treasurer in the amounts allowed
  + Any fire commissioner, secretary or treasurer of a fire district may administer any necessary oath in any matter or proceeding lawfully before him, or in connection with any paper to be filed with him as such officer.
* may by resolution establish a petty cash fund for the fire district treasurer
* Shall cause a map to be prepared showing the exact boundaries of the fire district.
* Shall require that candidates for district offices file their names with the secretary of the fire district at least twenty days prior to the date of such fire district elections (§176¶7)
* Shall appoint officials for fire district elections as provided in section §175 of this chapter and may provide for their compensation pursuant to such section. (§176¶8)
* Shall have the power to make any and all contracts for the purposes herein authorized within the appropriations approved by the taxpayers of the district or within the statutory limitations specified herein. (§176¶9)
* May organize, operate, maintain and equip fire companies, including the purchase of uniforms to be used by the members of such companies, and provide for the removal of such members for cause. (§176¶10)
* May adopt rules and regulations governing all fire companies and fire departments in said district and prescribing the duties of the members thereof and enforce discipline and provide for public drills, parades, funerals, inspections and reviews of the fire district fire department, or any company or unit thereof, within the fire district or at other places within the state, any adjoining state or in Canada. (§176¶11)
* The members of the fire department of the fire district shall meet at a time and place designated by the board of fire commissioners…and nominate persons for the offices of chief and such assistant chiefs (§176¶11a)
* the board of fire commissioners may by resolution require that any or all of such fire department officers (chiefs and assistant chiefs) shall be residents of the fire district (§176¶11a)
* the board of fire commissioners shall approve of those nominated for the chief officer’s positions. (§176¶11a)
* if the nominees for the office of chief(s) is not approved by the Board of Fire Commissioners, the Board shall call a meeting of the membership to make a new nomination to replace the nomination that was not approved. (§176¶11b)
* May adopt a resolution to employ paid firefighters and paid fire officers including but not limited to a paid chief of the fire district department, provide for their powers and duties, determine the chain of command in the fire department as between volunteer and paid firefighters, determine that paid chief and/or any other paid officers shall have charge of apparatus and other equipment, and determine that the volunteer firefighters and volunteer officers of the fire department shall act under the orders and control of such paid fire officers. (§176¶11c)
* The board of fire commissioners may adopt a resolution to appoint a paid chief of the fire district department only after holding a public hearing prior to adopting such resolution. (§176¶11c)
* May contract for a supply of water and for the furnishing, erection, maintenance, care and replacement of fire hydrants, including the erection and maintenance of markers therefor, and removal of snow and ice to provide access thereto, for fire purposes for a period not exceeding five years without any appropriation vote therefor by the qualified voters of such district. (§176¶12)
* (1) may purchase permanent or temporary rights to take water from cisterns, wells, and bodies of water and water-courses within the fire district, or may lease such rights, and (2) may purchase, construct or lease, and maintain, fire suction pools in bodies of water and water-courses, fire cisterns and fire wells, including necessary pipes, pumps, hydrants and other facilities in connection therewith, and may purchase and lease necessary real property and rights in land and water therefor. (§176¶12a)
* In reference to water supply properties; The board of fire commissioners may purchase insurance to protect the fire district from liability for damage to persons or property resulting from the maintenance of any such improvement by the fire district. (§176¶12a)
* May purchase or lease apparatus and equipment for the extinguishment and the prevention of fires and for the purposes of emergency rescue and first aid and fire police squads. (§176¶13)
* may acquire by purchase, lease, gift, devise or by condemnation, real property and erect, construct, alter, repair and equip suitable buildings, and may furnish necessary supplies for such purposes, and may lease portions thereof not required for the preservation, protection and storing of fire apparatus and equipment and for the social and recreational use of the firefighters and residents of the district and for any of the purposes authorized by law. (§176¶14)
* May construct and maintain an adequate fire alarm system in said district. (§176¶15)
* May contract to provide outside of the fire district (1) fire protection, (2) emergency service in case of accidents, calamities or other emergencies, or (3) general ambulance service pursuant to the provisions of section 209-b of the general municipal law (§176¶16)
* May employ an attorney to counsel and assist in the discharge of its official duties and give it such professional services as it may require in conducting or defending any action or legal proceedings. (§176¶17)
* May, without the adoption of a proposition, expend from the fire district revenues for any fiscal year amounts appropriated for: contracts for fire protection, lease of water supply, payment of principal and interest on bonds, compensation of paid fire district officers, firefighters and paid personnel of the fire department, contributions to state retirement system, any county self-insurance program assessments, cost of insurance to indemnify the fire district for VFBL, LOSAP payments, blanket accident insurance, medical care for paid firefighters in addition to insurance coverage, social security payments, principal & interest on depts., payment of compromised claims and judgements, vehicle insurance, monetary rewards for information in arson cases, cost of fuel for district vehicles, required audits, and the cost of cancer benefit insurance. (§176,18)
* In addition to such expenditures, the board of fire commissioners of any fire district may, without the adoption of a proposition therefor, expend from the first district revenues for any fiscal year for purposes authorized by or pursuant to law not to exceed $2,000 and in districts having a full valuation of real property taxable for fire district purposes in excess of $1M an additional amount equivalent to one mill for each dollar of full valuation of taxable real property in excess of the first million dollars of full valuation of such taxable real property. (§176,18)
* May employ such persons as may be necessary to effectuate the objects and purposes of the district. Persons may be employed as paid firefighters, however, only after a public hearing in relation to such employment. (§176, 18a)
* Shall have the exclusive management and control of the property of the fire district and may insure the same against loss or damage. (§176,19)
* May grant or withhold its consent to the formation of a fire corporation which intends to operate within the territory of such fire district (§176, 20)
* Shall have and exercise all the powers conferred upon the fire district and such additional powers as shall be necessarily implied therefrom (§176, 21)
* May contract for the furnishing of fire protection within the fire district with any city, village, fire district, or incorporated fire company having its headquarters outside such fire district and maintaining adequate and suitable apparatus and appliances for the furnishing of fire protection in such district; provided there is no fire company maintaining its headquarters in said district or provided the fire department of said district is, in the judgment of such fire commissioners, unable to render adequate and prompt fire protection to such district or any area thereof. (§176, 22)
* May sell or otherwise dispose of real and personal property of the district no longer necessary for any of its uses or purposes if, when and in the manner and to the extent authorized so to do in a proposition which is duly submitted and adopted or approved at a special or annual fire district election… (§176, 23)
* …in subdivision 7 of section 6-g of the General Municipal Law and except also that the board of fire commissioners may at any time sell or otherwise dispose of real and personal property of the district no longer necessary for any of its uses or purposes without the adoption of a proposition therefor if the value of such real and personal property does not exceed the sum of $20,000. (§176, 23)
* Shall award all contracts for public work and, except when the office of director of purchasing has been established and a director of purchasing shall have been appointed and qualified, all purchase contracts to the lowest responsible bidder after advertisement for bids where so required by section 103 of the General Municipal Law. (§176, 23a)
* Shall have power to cause investigations to be made to determine whether the provisions of laws relating to fire prevention and fire equipment are being complied with within the fire district and, in case there is found what appears to be a violation of any town building code or of any town ordinances, rules and regulations for fire prevention, or for the removal or repair of unsafe buildings or collapsed structures, shall report the same to the town building inspector (§176, 25)
* Shall have power to establish within the fire district one or more zones in which the rate of tax for fire district purposes shall be different from the rate for other zones or for the portion of the district not included in any zone, after a public hearing thereon. (§176, 27)
* May compromise any suits or claims now existing or hereafter arising against the fire district under section 205-b of the General Municipal Law, and a tax may be levied against the taxable property of the fire district for such purpose… (§176, 28)
* May authorize the use of voting machines at any annual or special election held within the fire district and such voting machine shall be used in accordance with the provisions contained in article 9 of the Election Law.
* May provide by taxation the sum necessary to pay any judgment recovered against the fire district… (§176, 30)
* May offer monetary rewards, in sums not to exceed $1,000, to individuals for information leading to the arrest and conviction of any person or persons for felonies or misdemeanors directly connected to vandalism or theft of district property. (§176, 31)
* May engage a certified public accountant or public accountant to audit the accounts and fiscal affairs of the fire district. (§176, 32)
* May authorize the use of fire equipment and apparatus belonging to the fire district for the purpose of participation in the funeral of a deceased member or former member of a fire department or fire company within the district including the transportation of the body of the deceased firefighter. (§176, 33)
* May adopt a resolution authorizing the application of the agricultural value assessment established pursuant to article 25-AA of the Agriculture and Markets Law to the special assessment or special ad valorem levy made on behalf of the district on land benefitting from the agricultural value assessment under article 25-AA of the Agriculture and Markets Law located within the district. (Would exempt farming operations within certified agricultural districts from paying fire district taxes or at the same rate of reduction as to other local governmental entities) ((§176, 34)
* The board of fire commissioners by resolution may restrict the membership of volunteer members in any or all of the fire companies of the fire department to residents of the fire district (§176b, 8)
* Notwithstanding any other provision of law to the contrary, a fire district may include as part of its budget an appropriation to fund an annual firefighters' inspection-dinner for each fire company within the fire district. (§176d)
* Each fire commissioner shall attend and successfully complete a commissioner-specific state-approved training course within 270days of the taking of such office. (§176-e)
* The fire district treasurer shall be the fiscal officer of the fire district and shall receive and have the custody of the funds of the district and shall disburse the same for the purposes herein authorized when so ordered by resolution of the board of fire commissioners… (§177)
* Before making any purchase, the director of purchasing shall comply with such rules and regulations in relation thereto as may be established by resolution of the fire commissioners and such provisions of law as may be applicable thereto, including article 5-A of the General Municipal Law. (§177-c)
* The fire district secretary shall have such additional powers and perform such additional duties as the board of fire commissioners may determine, not inconsistent with law. (§178)
* The board of fire commissioners, in lieu of auditing and allowing the claim of a fire district officer or officer-elect for actual and necessary expenses for travel in attending any such course of training, may determine by resolution to allow and pay such officer or officer-elect a reasonable mileage allowance for the use of his own (§178a)
* The board of fire commissioners of any fire district may determine to expend and raise by taxation annually such sums as may be required toward defraying the actual and necessary expenses of maintaining and continuing the association of fire districts of the state of New York, and any of its activities in this state for the purpose of devising practical ways and means of obtaining greater economy and efficiency in the administration of fire district affairs. (§178b)
* The board of fire commissioners of any fire district may determine to expend and raise by taxation annually such sums as may be required to defray the proportionate share of such fire district to meet the actual and necessary expenses of maintaining and continuing (1) the county association of fire districts or the county association of fire district officers of the fire districts in a county in which all or part of such fire district is located and (2) a regional association of fire districts or a regional association of fire district officers of the fire districts located in an area of adjoining counties, and to maintain and continue any of the activities of any such association, for the purposes of obtaining greater economy and efficiency in the administration of fire district affairs. (§178b)
* The board of fire commissioners of any fire district, in lieu of auditing and allowing the claim of a fire district officer, paid employee or fire department officer for actual and necessary expenses for travel, may determine by resolution to allow and pay such fire district officer, paid employee or fire department officer a reasonable mileage allowance for the use of his own automobile for each mile actually and necessarily traveled by him in executing the duties of his office or position.….but in no event shall such allowance exceed the standard mileage allowance for business-related travel adopted or prescribed for federal income tax purposes. (§178c)
* […the board of fire commissioners shall, at any time during the ten days next following the notice to them of the commencement of such action or proceedings, have the right to designate and appoint the legal counsel to represent such fire district commissioner or fire district officer in such action or proceedings against him, in the absence of which designation and appointment within the time specified such fire district commissioner or fire district officer may select his own legal counsel. *edd.*] (§178d)
* […The board of fire commissioners upon its own motion may submit, and upon petition, as hereinafter provided, shall cause to be submitted, at a special or annual fire district election, a proposition: to purchase fire apparatus, purchase and install a fire alarm system, to lease, purchase, construct. Reconstruct, alter, repair, or equip suitable buildings to store apparatus, equipment of the fire district and for the social and recreational use of the firefighters and residents of the district, and purchase the necessary lands needed. To designate an annual amount to be used for those items in any provision of this article. To purchase permanent or temporary right to take water from cisterns, wells and bodies of water within the district. To purchase or construct fire suction pools in bodies of water and water-courses, fire cisterns and fire wells, including necessary pipes, pumps, hydrants and other facilities in connection therewith, and to purchase and lease necessary real property and rights in land and water therefor… *edd*. (§179)
* …For each fiscal year, the board of fire commissioners of each fire district shall prepare and adopt an annual budget in accordance with section 181 of Town Law…*edd*. (§181).
* The board of commissioners of each fire district shall hold a public hearing on the third Tuesday in October to discuss the contents of the proposed budget. (§181, 3a)
* After the public hearing, the board of fire commissioners may adopt changes, alterations and revisions to the proposed budget subject to the requirements of paragraph (a) of subdivision 2 of this section, except that the board of fire commissioners shall not add or increase an appropriation to a capital reserve fund. (§181, 3b)
* The board of fire commissioners, during a fiscal year, may make additional appropriations or increase existing appropriations. (§181a, 4)
* Notwithstanding the provisions of subdivision four of this section, grants in aid from the state and federal governments, other gifts which are required to be expended for particular objects or purposes, and insurance proceeds for the loss, theft, damage or destruction of real or personal property, when proposed to be used or applied to repair or replace such property, may be appropriated by the board of fire commissioners at any time for such objects and purposes. (181a, 5)
* The commissioner of each fire district with revenues of $400,000or more shall obtain an annual audit of its records by an independent certified public accountant or an independent public accountant. (§181b, 1)
* The commissioner of each fire district with revenues of less than $400,000 shall report the district's financial conditions and resources and such other things as the state comptroller may designate on a form prescribed by him or her. (§181b, 2)
* ***NOTE****: no audit engagement shall be for a term longer than five consecutive years; provided, however, that nothing in this subdivision shall preclude a district, in its discretion, from permitting an independent certified public accountant or an independent public accountant engaged under an existing contract for such services to (i) submit a proposal for such services in response to a request for competitive proposals, or (ii) be awarded a contract to provide such services under a request for proposal process.* (§ 181-b 3)
* Whenever any fire district is located entirely within the corporate limits of two or more villages by virtue of incorporation of such villages after the establishment of such fire district and the said villages or either of them have not been excluded from the limits or boundaries of such fire district in accordance with the provisions of subdivision one of this section, the town board and the board of fire commissioners of such fire district shall meet together at least 60 days before the annual meeting of the board of supervisors and estimate the amount necessary and proper to be raised for fire district purposes and shall certify the same to the board of supervisors of the county. (§182-2)

**TOWN LAW PROVISIONS**

**ARTICLE 11-A JOINT FIRE DISTRICTS IN TOWNS AND VILLAGES**

***[This article provides guidance when it has been determined that the public good is served with the formation of a fire district that may include property within both town and village municipal jurisdictions.]***

* ***Scope: Applies only to JOINT Fire Districts***
* Subject to the restrictions hereinafter established, the property and affairs of joint fire districts shall be under the management and control and in charge of a board of not less than three and not more than seven commissioners…(§189-e)
* Such board of commissioners may employ necessary labor and assistants, at a compensation approved by such boards in joint session (§189-e)
* Powers of board of commissioners. The board of commissioners shall have and exercise, with respect to such district, the applicable powers and duties of a board of fire district commissioners as prescribed by the town law, with respect to similar functions of a fire district in a town and all of the provisions of article 11 of this chapter shall be applicable to a joint fire district created pursuant to this article. (§189-f)
* Such powers and duties of the board of district commissioners are subject to the following restriction: No real property or easement therein shall be acquired by the board of commissioners without the approval of the village board or boards and the town board or boards of each village or town in which any portion of the district is situated. But this restriction shall not apply if, at the meeting for the establishment of any such district hereafter established, a resolution to that effect is adopted in the same manner as the resolution for the establishment of the district is adopted. (§189-f)
* The board of fire commissioners shall appoint to serve during its pleasure, a district treasurer…(§189-g)
* The board of fire commissioners also shall appoint a district secretary, who shall have the custody of all the records, books and papers of the district. (§189-g)
* For each fiscal year, the board of commissioners of each joint fire district shall prepare and adopt an annual budget in accordance with subdivisions 2 and 3 of section 181 of this chapter. (§189-h)
* The board of fire commissioners shall provide fire protection throughout the entire district and for that purpose may accept the services of any volunteer fire department or company organized and operating within the village, or if the commissioners are unable to provide such fire protection by volunteer services, it may employ and fix the compensation of such firefighters as may be necessary to provide such protection. Moneys, if any, paid to firefighters shall be deemed a part of the cost of maintenance and operation of the district. (§189-i)

**GENERAL MUNICIPAL LAW PROVISIONS**

**Article 2 General Municipal Finances**

* The board of fire commissioners of any fire district may establish capital reserve funds for the financing of all or a part of the cost of: [§6-g (2)]
  + The construction, reconstruction or acquisition of a specific capital improvement or the acquisition of a specific item or specific items of equipment. [§6-g (2)(a)]
  + The construction, reconstruction or acquisition of a type of capital improvement or the acquisition of a type of equipment. [§6-g (2)(b)]
* If the board of fire commissioners authorizes the establishment of a capital reserve fund for the financing of all or part of the cost of the construction, reconstruction or acquisition of a specific capital improvement or the acquisition of a specific item or specific items of equipment, it shall set forth in such authorization the estimated maximum cost thereof. [§6-g (3)]
* Any resolution of the board of fire commissioners authorizing the establishment of a reserve fund shall not take effect until approved by the affirmative vote of a majority of the electors of such fire district affected, qualified to vote at an annual election of fire district officers, voting on such proposition. Any special election shall be held in the manner provided in section 179 of the town law, as amended from time to time. [§6-g (3)]
* There may be paid into any such capital reserve fund:  
  a. Such an amount as may be provided therefor in the annual budget of the fire district adopted pursuant to section 181 of the town law or pursuant to section 181-a of the town law.  
  b. Such revenues as are not required by law to be paid into any other fund or account, including the proceeds from the sale of any capital improvement or equipment owned by such fire district. [§6-g (5)(a&b)]
* The moneys in each such capital reserve fund shall be deposited and secured in the manner provided by section 10 of this article. The board of fire commissioners or the fire district treasurer of such fire district, if the board of fire commissioners shall delegate such duty to him, may invest the moneys in each such fund in the manner provided in section 11 of this article. Any interest earned or capital gains realized on the moneys so deposited or invested shall accrue to and become part of each such fund. The separate identity of each such fund shall be maintained, whether its assets consist of cash or investments or both. [§6-g (6)]
* An expenditure from a reserve fund shall be made only upon authorization by the board of fire commissioners and for a specific capital improvement or a specific item or specific items of equipment, the cost of which may be financed therefrom. However, if a proposed expenditure is from a fund established for a type of capital improvement or equipment and if it is required by law that the authorization by such board of fire commissioners of the issuance of obligations for such capital improvement or equipment be subject to a permissive or mandatory referendum, then the authorization of such an expenditure shall be subject to a permissive referendum. (*The permissive referendum has specific legal requirements contained in this section of GML)* [§6-g (7)]
* The board of fire commissioners may authorize the transfer to the credit of another capital reserve fund of such fire district all or part of:

a. The unexpended balance remaining in a fund established pursuant to this section for a specific capital improvement or a specific item or specific items of equipment, which improvement has been completed or acquired, or which equipment has been acquired, after deducting from such balance a sum sufficient to satisfy all outstanding claims arising from the construction, reconstruction or acquisition of such capital improvement or the acquisition of such equipment.

b. The unexpended balance remaining in a fund established pursuant to this section for a specific item or specific items of equipment which have not been acquired or a specific capital improvement which has not been completed or acquired, or remaining in a fund established pursuant to this section for a type of capital improvement or a type of equipment. If the proposed transfer is from a fund established for a specific capital improvement or a specific item or specific items of equipment, the authorization of such transfer shall be subject to a permissive referendum if the authorization of the creation of a fund for such capital improvement or item or items of equipment was subject to a permissive referendum. [§6-g (8)(a & b)]

* The fire district treasurer shall keep a separate account for each fund established. The fire district treasurer, at the termination of each fiscal year, shall render a detailed report of the operation and condition of each of such funds to the board of fire commissioners. [6g (9)]
* The members of the board of fire commissioners are hereby declared trustees of such funds and shall be subject to all the duties and responsibilities imposed by law on trustees, and such duties and responsibilities may be enforced by the fire district or by any board, commission, agency, officer or taxpayer thereof. [§6g (10)]
* The members of the board of fire commissioners shall be guilty of a misdemeanor if they:
  + a. Authorize a withdrawal from a fund for any purpose other than for a capital improvement or an item or items of equipment, the cost of which has been authorized to be financed in whole or in part from such fund.
  + b. Expend any money withdrawn from a fund for a purpose other than that for which it was authorized to be withdrawn. [§6g (11)]
* …the powers of the fire district commissioners as provided in subdivisions 9 to 24, inclusive, of section 176 of the Town Law, may establish capital reserve funds as in this section provided for the financing of all or a part of the cost of capital improvements and equipment for fire department and fire protection purposes, in the same manner and to the same extent that the board of fire commissioners of a fire district may establish capital reserve funds for such purposes, and all of the provisions of this section shall apply in relation to the financing of all or a part of such capital improvements or equipment,…[ §6g (12)]
* Any fire district wholly or in part situated in the Adirondack Park where state land is being assess and where a capital reserve fund is established after 5/1/1948 shall need the consent of the State Comptroller to establish such fund. [§6g (13)]
* The governing board of any county, city, village, town or fire district may by resolution adopted by a majority vote of its governing body establish a reserve fund for the payment of its bonded indebtedness [§6h (5)]
* The board of fire commissioners of a fire district may, subject to the approval of the voters at a regular or special election in such district, in the manner provided in section 179 of the town law, authorize the transfer of a portion or all of such reserve to a capital reserve fund established pursuant to section 6g hereof. [§6h (6)] Note*: there are additional requirements for the chief fiscal officer in paragraph 7 when the transfer of funds takes place*.
* The members of the governing board are hereby declared trustees of such funds (*as described in paragraph 6*) and shall be subject to all the duties and responsibilities imposed by law on trustees, and such duties and responsibilities may be enforced by the county, city, village, town or ***fire district***, as the case may be or by any board, commission, agency, officer or taxpayer thereof.
* The members of the governing board shall be guilty of a misdemeanor if they:
  + a. Authorize a withdrawal from a fund (*designated reserve fund as described in paragraph 6)* for any other purpose except as provided in this section.
  + b. Expend any money withdrawn from a fund for a purpose other than that as provided in this section. [§6h (10)]
* Upon the cash sale of bonds for a capital improvement a mandatory reserve fund shall be established for the purpose of retiring such obligations…*see further requirements associated with this section* [§6L (2)]
* …the board of fire commissioners of a fire district…may sell, transfer or lease to or exchange with any municipal corporation or municipal corporations…either without consideration or for such consideration and upon such terms and conditions as shall be approved by such officer or body any real property owned. The term of any lease entered into pursuant to the provisions of this section shall not exceed ten years but nothing herein contained shall prevent the renewal of any such lease. [§72h]
* Expenses of certain public officers and employees attending conventions, conferences and schools.
* 2. The governing board of a municipality may, by a majority vote, authorize any of its members or any officer or employee or the chief or assistant chief of its fire department or other person who has been elected pursuant to law to a public office of a municipality for which the term of office has not commenced to attend a conference. Such conference travel shall be for official business and shall be made utilizing a cost-effective and reasonable method of travel. Authorization must be by resolution adopted prior to such attendance, duly entered in the record of the proceedings of the municipality. However, the governing board may delegate the power to authorize attendance at such conference to any executive officer or any administrative board.  
  3. All actual and necessary registration fees, all actual and necessary expenses of travel, meals and lodging and all necessary tuition fees incurred in connection with attendance at a conference shall be a charge against the municipality and the amount thereof shall be audited, allowed and paid in the same manner as are other claims against such municipality.  
  4. Where authorization to attend a conference shall have been granted by any executive officer or administrative board no claim or expenses shall be audited, allowed or paid unless there shall be attached thereto a travel order or similar document signed by such executive officer or by the chairman of the administrative board, as the case may be, authorizing the claimant to attend such conference. If travel is by car, owned by any person so authorized, he shall receive an amount not to exceed the amount which the governing board allows as mileage.  
  5. No person shall be entitled to any compensation for the time spent in attending such a conference except that no deductions shall be made from the salary of a person so attending because of such attendance.  
  6. Advances of money for estimated expenditures, for registration fees, travel, meals, lodging and tuition fees may be made to a person duly authorized to attend a conference provided itemized vouchers showing actual expenditures are submitted after such attendance and moneys advanced in excess of such expenditures are refunded to the municipality or expenditures in excess of such estimate are audited and paid by the municipality. Where an officer or employee fails to return such excess advance, at the time of submitting his itemized vouchers or upon demand after audit of such voucher, the municipality shall deduct the amount of such unreturned excess advance from the salary or other money owed the officer or employee by the municipality. [§ 77-b]
* [§204-b(8)) No youth program shall be established pursuant to subdivision 1 of this section unless authorized as follows: in a city the youth program must be authorized by the board of fire commissioners or other body or officer having control of fire department; in a village the program must be approved by the board of fire commissioners or, if there is no board of fire commissioners, the village board of trustees; in a fire district the program must be authorized by the board of fire commissioners; in a town outside a village or a fire district the program must be authorized by the town board.
* [205-b] Judgments recovered against a fire district pursuant to this section shall be levied upon the taxable property of such district in the same manner as moneys raised for the support of the district.
* [205-cc] Volunteer firefighter enhanced cancer disability benefits. A legally organized fire district, department or company shall provide and maintain for each eligible volunteer firefighter, an enhanced cancer disability benefit insurance program.
* [205-g] The public entity (fire district) shall provide for the defense of the volunteer firefighter in any civil action or proceeding, state or federal, arising out of any alleged act or omission which occurred or allegedly occurred while the volunteer firefighter was acting in the line of duty if the volunteer firefighter is in compliance with the provisions of subdivision 7 of this section.
* [209] Any such commanding officer shall have power, in his or her discretion, to so accept the services of a volunteer firefighter unless the legislative body of the city or the village, the board of fire commissioners or other governing board of the fire district, or the town board of the town in relation to (a) the fire companies serving territory outside villages and fire districts or (b) a town fire department, as the case may be, by resolution heretofore or hereafter adopted, has forbidden the acceptance of any such services pursuant to this section. Any such commanding officer when authorized by the legislative body of the city or the village, the board of fire **commissioners** or other governing board of the fire district, or the town board of the town in relation to (a) the fire companies serving territory outside villages and fire districts or (b) a town fire department, as the case may be, shall have power, in his discretion, to so accept the services of a volunteer firefighter.
* [209-I] Relates to emergency service by volunteer firefighters and contains the responsibilities of the Board of Fire Commissioners in those instances.
* [216-B] Relates to service award programs continued after a fire protection district dissolves and is taken over by a fire district, thus the responsibilities of the Board of Fire Commissioners in that instance.

**[NOTE: *in many instances the cited section is not printed in its entirety and to gain complete understanding of the permissions and limitations the entire section of the law needs to be read and understood. In addition, this may not be a complete or an all-inclusive list of the powers and duties of fire district commissioners but is a representative example of their responsibilities. There are many more applicable laws and sections of State law that mention the board of fire commissioners their rights and responsibilities but applicability is secondary but cannot be completely discounted. When questions arise exhaustive research should be performed and professional legal counsel should be sought.] [The Laws Database is here: http://public.leginfo.state.ny.us/lawssrch.cgi?NVLWO:]***