

Fire Protection District

Separate tax district of the town, but town board controls

Fire Corporation contracts with Town.

Fire Corporation run by a board of directors, with the bylaws determining who serves as a director and member. Typically members serve on board only.

Fire Corporation spends as it desires, except the contract may limit this process.

Town raises taxes to fill contract. Contract is negotiated between town and fire corporation.

Town approves members of corporation

Town does NOT approve any officers

Town liable for negligence of fire department in operational capacity

Chief controls operations

Town could discipline members and officers, but this is rare

Does not approve bylaws of fire corporation

Town cannot interfere with fire operations

Town cannot own fire house

Town could (but should not) own vehicles

Town could create policies, rarely does

Town liable for VFBL benefits

Fire District

Separate political subdivision of the state of New York

Board of Fire Commissioners is in control of fire protection

Board consists of five commissioners, initially appointed by town, but then all five are elected in the following December, and then one per year.

Any resident of the Fire District may be elected as a commissioner, except Town Board members and Chiefs, generally.

Fire District determines budget and town has no say over budget.

Fire District Board approves members

Fire District approves chief level officers

Fire District liable for department's actions, and town is not liable

Chief controls operations

Board of Fire Commissioners can discipline members and officers, not uncommon

Does not approve bylaws of fire corporation

Board cannot interfere with fire operations

Fire District can own fire house

Fire District can own vehicles, usually does

Fire District is expected to create policies

Fire District liable for VFBL benefits

Fire Corporation can apply for loans from a bank.

If a "tax exempt rate" is desired for borrowing, the town must approve the financing.

Audit not required unless corporation utilizes a professional fundraiser or receives more than \$300,000 of income.

Corporation must file IRS Form 990, which is a public document.

Corporation may be audited by Comptroller.

Corporation subject to FOIL but not open meetings law.

Town is subject to "tax freeze" for any increases in the fire protection tax, but the "tax freeze" is applicable to the entire budget and not just the individual contract.

Fire Corporation may hire its own employees, not civil service employees.

Fire Corporation may not hire its own members as employees (if they remain members).

Fire Corporation is run as its bylaws provide.

District may not borrow from a bank and may only bond for needs. Voters must approve borrowing.

District may save funds in reserves.

District required to have audit if over \$300,000 of income.

District capped in some ways on amount it can spend, subject to a spending cap in law ("the statutory spending limit").

District may be audited by Comptroller.

District subject to FOIL and open meetings law.

The "tax freeze" applies to the District, but not the town's budget. This can be overridden by 3/5 commissioners at a meeting.

Employees hired are civil service, and entitled to civil service protections, and to pension benefits if the district participates.

District may not hire its volunteers as employees, and have them remain volunteers.

Fire District is run by the Board of Fire Commissioners as a whole, subject to the limited powers in the law.

All votes must receive 3 votes in favor to pass.