



OFFICE OF STATE FIRE MARSHAL

NC DEPARTMENT OF INSURANCE



Firefighters Relief Fund

Purpose

The Firefighters' Relief Fund has been created to financially assist firefighters who experience injury or loss of life while performing fire department duties.

Legislation

Relief Fund Certifications

Relief Fund Certifications are now collected by the North Carolina State Firefighters' Association (NCSFA) and will no longer need to be submitted to the Department of Insurance, per recent legislative changes (NC General Statute 58-84-46).

- Commonly known as the "Report of Fire Conditions", "Certification of Eligibility", or "Board of Trustees Report (BTR)"
- Certifications are due to NCSFA between December 1 and January 15, along with the certified department roster

The NC State Firefighters' Association will provide this information to the Department of Insurance.

For questions regarding the Board of Trustees Report, please contact the North Carolina State Firefighters' Association.

Eligibility Criteria

Fire departments must meet the following requirements to receive the tax collected within their fire district:

- Be a current member of the North Carolina State Firefighters' Association (NCSFA)
- Submit Firefighters' Relief Fund bank & financial statement(s) to the State Firefighters' Association by October 31
- Establish a Firefighters' Relief Fund Board of Trustees, to include:
 - Two (2) positions elected by the fire department;
 - Two (2) positions appointed by City or County Commissioners;
 - One (1) position appointed by the Insurance Commissioner.

One of the five (5) board members will be elected as Treasurer. The Department of Insurance provides a blanket honesty bond to cover all local Firefighters' Relief Fund treasurers.

The information above is compiled annually for each rated fire district to verify eligibility. Fire departments meeting all requirements are eligible to receive their relief fund tax.

If a fire department fails to meet all requirements, the relief fund tax is transferred to the NC State Firefighters' Association and held in the State Firefighters' Relief Fund account.

Important Dates	Required Action
October 31	All bank/financial statement due to NC State Firefighters' Association (NCSFA).
December 1 - January 15	Board of Trustees Report (Relief Fund Certification) + Certified Department Roster due to NCSFA.
February 1	Fire District tax valuations due to OSFM.
February	Submit any banking information changes for relief fund accounts to NC Department of Insurance (if applicable).

Important Dates

Required Action

September

Relief fund monies disbursed.

Additional Information

Frequently Asked Questions (Eligibility)



Who is responsible to return the Board of Trustees Report (BTR) to the NC State Firefighters' Association?

The fire chief of any city, county, or sanitary district must file the Board of Trustees report on or before October 31 of each year.

The fire department has been informed of its disqualification to receive the relief fund monies due to the Board of Trustees report not being filed. Can the fire department recoup these monies?

Yes. The Firefighters' Relief Fund Board of Trustees can request for the city, county, or sanitary district commissioner(s) to reimburse the department from city, county, or sanitary district funds.

The fire department serves two (2) fire districts (municipal and rural). Is the department required to join the NC State Firefighters' Association (NCSFA) twice and submit all required forms in duplicate?

1A) If the fire department is solely operated by either the town or a Board of Directors and serves two (2) fire districts, it is only required to meet the General Statute requirements once: by joining the NCSFA once and submitting required forms once.

1B) Yes, if the fire department is operated by two (2) separate entities sharing one location. Both departments must join the NCSFA and each must submit required forms.

Frequently Asked Questions (Use of Funds)



If a fire department member becomes seriously ill (not fire related), can the local fund assist financially?

Yes. The local fund can purchase "other" insurance protection, which may be considered an alternative for such situations. The release of funds for this purpose must be approved by the local board and NC State Firefighters' Association (NCSFA).

Does our local Firefighters' Relief Fund Board have entire control of local funds?

No. All relief fund expenditures must be approved by NCSFA and be in compliance with NC General Statute 58-84.35.

Can Firefighters' Relief Fund monies be used to supplement our fire department budget or purchase equipment?

No. These funds must be kept in a separate account and used only for its intended purposes.

Legislation



Each city or county fire chief with a local board of trustees (under G.S. 58-84-30) must file a Board of Trustees Report (also known as a "certificate of eligibility") with the NC State Firefighters' Association (NCSFA). If a Board of Trustees Report is not filed with NCSFA on or before January 31 of the following year:

- The Local Firefighters' Relief Fund for that fire department will forfeit the payment next due to the Fund's board of trustees.
- The State Firefighters' Association will inform the Insurance Commissioner of any Firefighters' Relief Funds that have not filed the certificate of eligibility. The Insurance Commissioner will pay any amounts due to those local Funds to the State Firefighters' Association treasurer.
- Any forfeited payments will be included as a part of the Statewide Firefighters' Relief Fund.

(NC General Statute 58-84-46)

Relief Fund Administration



The Firefighters' Relief Fund benefit is administered through the following organizations:

North Carolina Department of Insurance
Office of State Fire Marshal
Grants & Relief Funds
1202 Mail Service Center
Raleigh, NC 27699-1202

and

North Carolina State Firefighters' Association
Tim Bradley, Executive Director
323 W. Jones Street
Suite 401
Raleigh, NC 27603

Use of Funds



The North Carolina General Assembly revised NC General Statute 58-84-35 to allow local Firefighters' Relief Fund boards to use funds for the following:

- Educational benefits
- Supplemental retirement
- Purchase other insurance and pension protection

Once the local board approves any expenditures, the NC State Firefighters' Association must also approve them to ensure the fund remains financially sound for the original intent.

For questions regarding the use of relief fund monies, please contact the NC State Firefighters' Association.

More Information

Contact NCSFA (<https://ncsfa.com/contact/ncsfa-office-staff>)

NCSFA Relief Fund Information (<https://ncsfa.com/relief-fund-information>)

Documents

- [Vendor Electronic Payment Form with Instructions.pdf](#)
(</vendorelectronicpaymentformwithinstructions.pdf-3/open>).
- [Blank State of North Carolina Sub W-9.pdf](#) (</blank-stateofnorthcarolinasubw-9pdf-0/open>).