



## STATE OF MINNESOTA OFFICE OF THE STATE AUDITOR

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### Statement of Position Fire Department and Fire Relief Association Fundraisers and Donations

Date Reviewed: 12/26/2025

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*This Statement of Position is not legal advice and is subject to revision.*

Fire departments and fire relief associations are separate and distinct, with different rules regarding fundraising and the acceptance of donations. The intent of this Statement of Position is to help ensure that, during the course of fundraising, a fire department, with its more limited authority, is not mistaken for a relief association and that a relief association is not mistaken for a fire department.

A relief association is a governmental entity separate from the municipality. One way in which a relief association differs from a city or town fire department is that a relief association is required to maintain control of its own funds. It receives and manages public money to offer retirement benefits for those providing firefighting and emergency first response services. Because relief associations are required to maintain control of their own funds, they need to maintain their own financial accounts, separate from the city or town accounts.

#### Fundraisers and Soliciting Donations

If its bylaws permit, the relief association may solicit donations or conduct fundraisers. This is because relief associations are separate nonprofit entities. Cities and towns, however, generally do not have clear authority to hold such fundraisers, nor do departments within these entities, such as municipal fire departments. In advertisements and solicitations, the relief association should identify itself as the entity conducting the solicitation or fundraiser and state the specific intended purpose for which funds are being raised.

If the relief association wishes to solicit donations, the relief association should explain clearly whether the donations are for the relief association's benefit or for the municipality, designated for the fire department. Any advertisement or solicitation should state clearly whether a donation is for the relief association or for the municipality. Donation checks should not be made out to the fire department. Depending on which entity is the intended beneficiary, donation checks should be made out to the relief association or the municipality, with a designation for the fire department.

Proceeds from fundraising events to benefit the relief association should be held in the relief association's general fund.<sup>1</sup>

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<sup>1</sup> See the Office of the State Auditor's Statement of Position titled "[Fire Departments, Fire Relief Associations, and Checking Accounts.](#)"

## Donations From Relief Association

If permitted by the relief association's bylaws, a relief association may donate general fund money or equipment purchased with general fund money to a city council or town board. If the city's or town's governing body decides to accept the donation, it must do so formally through a resolution passed by a two-thirds majority.<sup>2</sup> The resolution should identify all limitations on how the funds may be used, including whether the donation is limited to use for fire department expenditures. A relief association should not purchase or install fire department equipment without the governing body's approval.

It is important to understand that a municipal department does not have authority to accept donations on its own, even if the donation is intended for the department's use. The donation still must be made to and accepted by the municipality's governing body. Donations made for the benefit of a fire department are city or town funds or assets, which can only be expended as permitted by law.

After a piece of equipment is donated to a municipality, it becomes that municipality's property. The municipality will have to maintain the equipment and may need to insure the equipment and add it to the city's or town's asset list. Relief associations should work in advance with the city or town to make sure any donation is one the municipality wants to accept.

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<sup>2</sup> For joint powers fire departments, the joint powers agreement may define the process for approving and accepting a donation from the relief association.