

Appendix VI

Forming a Not For Profit Fire Service Organization

A non-profit organization is a group organized for purposes other than generating profit and in which no part of the organizations income is distributed to its members, directors, or officers. Some volunteer fire departments are organized as non-profit organizations.

Many -- but not all -- non-profit corporations, depending upon their purposes, can qualify for exemption from federal corporate income taxes. The U.S. Internal Revenue Code contains more than 25 different classifications of tax-exempt groups, including professional associations, charitable organizations, civic leagues, labor unions, fraternal organizations, and social clubs, to name just a few. Depending on the category of the exemption, such groups are entitled to certain privileges and subject to certain reporting and disclosure requirements and limitations on their activities. There are also a number of reporting requirements that must be adhered to after your organization is up and running.

Incorporation as a non-profit organization:

- Incorporation is a good idea if the group plans on being in existence for several years and has the need to raise money through grants and donations that require tax-exempt status.
- Incorporation and the process of seeking tax-exempt status can be costly and time-consuming.
- Liability of leaders and members of the corporation is limited (in other words, the individuals who control the corporation are not responsible, except in unusual situations, for the legal and financial obligations of the organization).
- There is a tax advantage for the financial donor if money is given to a tax-exempt corporation. (Tax-exempt status is defined in section 501 (c) (3) of the IRS Tax Code.) Money can, however, be legally given to any group or individual without tax-exempt status.
- Some foundations will simply not fund groups that do not have final approval from IRS of its tax-exempt application.
- Incorporation requires careful minutes of official organizational meetings and good financial record keeping.
- If the group's budget is more than \$25,000 per year, a tax return needs to be filed.
- Incorporation takes between 6 and 18 months to complete.

Incorporation Process:

- Develop clear and detailed By-laws and Articles of Incorporation
- Incorporation as a not-for-profit corporation within the state (filing with the state includes names and addresses of the first board of directors, etc.)
- File for recognition as tax-exempt with IRS

Estimated Costs for Incorporation . \$2,600

Attorney fees	\$1,000
Accountant fees	\$1,000
Incorporation fees (state)	\$ 50
Nonprofit application (IRS)	\$ 550

Appendix VII

Federal Fire Related Codes

The Bureau of Land Management, the National Park Service, the Bureau of Indian Affairs, Fish and Wildlife Service, and the US Forest Service are all members of the National Wildfire Coordinating Group (NWCG). This group provides a formalized system of agreement on substantive issues. Any agreed-on policies, standards or procedures are then implemented directly by each agency. In effect, the NWCG is a large umbrella that coordinates wildland fire matters between all members of the group.

The 2001 Federal Wildland Fire Management Policy is in Chapter 3 in a report entitled “Review and Update of the 1995 Federal Wildland Fire Management Policy.” The 2001 Wildland Fire Management Policy and the recommended changes in policy were accepted by the US Secretaries of Interior and Agriculture in 2001, bringing policy changes to the local agency level.

The National Fire Policy sets the policy for support among federal agencies for fire management, and encourages coordination with the individual states, tribes, and municipalities. The National Fire Policy places high priority on several other important topics. This interagency policy highlights and reiterates firefighter and public safety as the number one priority; the policy calls for an assessment of the consequences on safety, property, and cultural resources in choosing the appropriate response to wildland fire.

The National Fire Policy explains the role of federal wildland firefighters (including equipment) as that of only wildland firefighting, and in the special case of the wildland-urban interface use of federal personnel will be limited to exterior structural fire suppression only. The national policy forbids use of wildland firefighters to enter a house (or other structure).

Key Features of the 2001 Wildland Fire Policy:

The 2001 Wildland Fire Policy is the guiding source for how the federal government deals with wildland fire. The document covers a wide variety of issues: safety, protection priorities, planning for possible ignitions, and the use of fire for land management purposes; and communication and education of public and agency personnel.

The 2001 Wildland Fire Policy provides a loose framework that allows agencies at all levels of government (federal to local) to work together. Below are some listed points from the 2001 Wildland Fire Policy that briefly summarize what the document is about, and summarize what applies to the homeowner.

Point 1 - Safety

“Firefighter and public safety is the first priority. All Fire Management Plans and activities must reflect this commitment.”

Point 3 - Response to Wildland Fire

“Fire, as a critical natural process, will be integrated into land and resource management plans and activities on a landscape scale, and across agency boundaries. Response to wildland fire is based on ecological, social, and legal consequences of the fire. The circumstances, under which a fire occurs, and the likely consequences on firefighter and public safety and welfare, natural and cultural resources, and values to be protected, dictate the appropriate management response to the fire.”

Point 6 - Protection Priorities

“The protection of human life is the single, overriding priority. Setting priorities among protecting human communities and community infrastructure, other property and improvements, and natural and cultural resources will be based on the values to be protected, human health and safety, and the costs of protection. Once people have been committed to an incident, these human resources become the highest value to be protected.”

Point 7 – Wildland-Urban Interface

“The operational roles of federal agencies as partners in the Wildland-Urban Interface are wildland firefighting, hazardous fuels reduction, cooperative prevention and education, and technical assistance. Structural fire suppression is the responsibility of tribal, State, or local governments. Federal agencies may assist with exterior structural protection activities under formal Fire Protection Agreements that specify the mutual responsibilities of the partners, including funding.”

Point 14 - Interagency Cooperation

“Fire management planning, preparedness, prevention, suppression, fire use, restoration, and rehabilitation, monitoring, research, and education will be conducted on an interagency basis with the involvement of cooperators and partners.”

Organization

In terms of a firefighting organization, the federal government has come to terms with the challenges of multiple agencies, multiple land ownerships, and multiple objectives. Although each agency views wildland fire differently, through the interagency approach, the federal agencies have managed to establish a strong fire management organization.

The interagency effort has come about because it is difficult for any one agency to fund enough resources to protect all of its lands. By pooling their resources and carefully coordinating their efforts, the agencies can deal with the many fires that burn every year.

On the operational end of the National Wildfire Coordinating Group (NWCG) is the National Interagency Fire Center (NIFC) in Boise, Idaho. NIFC is a complex that houses all of the agencies in one place. NIFC provides safe, effective, and efficient policies and guidance, as well as technical and logistical support to the wildland fire management community.

All of the resources available on the national level are available for fire wildland fire suppression. Through a system of allocation and prioritizing, crews and resources are frequently moved around the United States to provide fire suppression services on federal lands.

The fire teams and crews ultimately carry out the wildland fire policy. These teams have the responsibility of ordering resources, asking for assistance, and for providing the fire suppression. They also determine whose land a fire is on and if it is a threat to people, to homes, or to other property.

The personnel within that fire management organization are wildland fire trained. The rules, regulations, and legal authority of the federal government are for the preservation of federally administered lands. With the exception of government compounds that have firefighters trained to deal with fires inside of buildings and other structures, federal wildland firefighters are not trained to deal with structural fires.

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Last Page of Document



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