



Katie Hobbs
Governor

Office of the State Forester

Arizona Department of Forestry and Fire Management



Thomas A. Torres
State Forester

Date: July 1, 2023

To: All Fire Departments and Fire Districts of Arizona

RE: Fiscal Year 2023 Fire Fighters Relief and Pension Fund Reporting

Please review the reporting forms and requirements for the 2023 calendar year distribution of the Arizona Fire Insurance Premium Tax Refund. The funds will be distributed in June of 2024. The proceeds of the distribution are used to fund pension programs for volunteer and paid firefighters. The requirements for the programs are detailed in A.R.S. Title 9, Chapter 8, Articles 3 and 4 for Volunteer Firefighter pensions and Title 38, Chapter 5, Article 4 for Public Safety Personnel Retirement System participants.

ADDITIONALLY: A.R.S. 37-1383 2. Uniform System of Reporting Arizona (NFIRS) compliance verified by the Office of State Fire Marshal.

If your department has not participated in the Volunteer Firefighter Relief and Pension Fund in the past, simply submitting reports with the Office of the State Fire Marshal will not qualify the department for fund distribution. Please review the above referenced statutes for information on how to create a pension program BEFORE submitting any forms. The forms REQUIRE action by the Board of Trustees of the fund before they can be submitted. Additionally, please contact the State Program Manager-Office of State Fire Marshal for AZ NFIRS participation.

Departments that only participate in (Public Safety Personnel Retirement System) PSPRS are required to fill out and submit the form titled "Qualifying Report-Arizona Public Safety Personnel Retirement System" and the audit covering the pension program.

Departments that have volunteer firefighters and maintain a Volunteer Firefighter Fund must fill out and submit the completed "Report of Volunteer Fire Fighters Relief and Pension Fund" report and the annual audit covering the pension program.

If your department has Volunteer Firefighters and a Volunteer Firefighter Fund, and paid firefighters in PSPRS, you must submit BOTH reports with the required financial reports.

DEADLINE FOR FILING

If the annual pension fund reports are not submitted by March 31, 2024 to the State Fire Marshal, the participating INCORPORATED CITY OR TOWN OR FIRE DISTRICTS are not eligible to receive its share of the fire insurance tax monies under A.R.S. §9-952.

Duty ♦ Respect ♦ Integrity

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ALL DEPARTMENTS MUST HAVE THEIR REPORTS SUBMITTED INTO THE STATE FIRE MARSHAL'S OFFICE BY THE CLOSE OF BUSINESS DAY ON MARCH 31, 2024. FAILURE TO SUBMIT A REPORT ON TIME WILL RESULT IN LOSS OF FUND ALLOCATION

All reports must be submitted to the Office of the State Fire Marshal using the online portal located at <https://azfiremarshal.my.site.com/s/guest-application?applnType=FFRPF> that provides for your records, a written confirmation of receipt (email) of the filing date at the Office of the State Fire Marshal.

NOTE: Effective as of May 1, 2017 per HB2060:

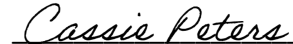
All fire districts PLEASE refrain from sending physical and digital copies to the Arizona state library, archives and public records.

Questions? Please contact Cassie Peters

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Sincerely,



Cassie Peters, Asst. Director-State Fire Marshal
AZ Dept. of Forestry and Fire Management