



**THE ATTORNEY GENERAL
OF TEXAS**

AUSTIN 11, TEXAS

**WILL WILSON
ATTORNEY GENERAL**

June 8, 1960

Mrs. Marie Hudson
Firemen's Pension Commissioner
Austin, Texas

Opinion No. WW-852

Re: Whether under the Firemen's Relief and Retirement law cities should contribute their matching funds annually during the same year of the firemen's contribution.

Dear Mrs. Hudson:

You have asked by your letter whether under the Firemen's Relief and Retirement Law cities with populations less than 500,000 should contribute their matching funds annually during the same year of the firemen's contribution.

Section 10A, Article 6243e, Vernon's Civil Statutes, states as follows:

"Sec. 10A. All cities having fully paid firemen where Firemen's Relief and Retirement Funds have been or shall be created under the provisions of this Act, and having a population of less than five hundred thousand (500,000) according to the last preceding Federal Census, shall annually contribute and appropriate to such fund an amount equal to the annual contributions made by such fully paid firemen under the provisions of this Act, which required contributions by the cities shall not exceed the sum of three per centum (3%) of the Fire Department's annual payroll. . . . In addition to the amount which a city is required to contribute, the governing body of a city may authorize the city

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to make a further annual contribution to its Firemen's Relief and Retirement Fund in whatever amount the governing body fixes, and the governing body of a city may authorize the city to make a contribution or agree to do so within two (2) years, not to exceed seven and one-half per centum (7 1/2%) of the amount of the salary upon which the firemen's contributions are based on the occasion of any payments to such fund by firemen, under Section 10B, for prior service time during which such firemen did not participate in a fund. All contributions shall be deposited to the credit of the Firemen's Relief and Retirement Fund, to be used with other money in the fund for the benefits provided under this Act. . . ." (Emphasis added).

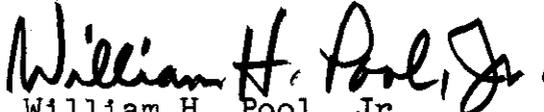
We are of the opinion that what the statute prescribes is that cities are required to contribute their matching funds in the same year that the firemen's contributions are made. If a city should delay its contribution and appropriation until a following year, non-compliance with the statute would result since the firemen's contributions would be unmatched for the previous year.

SUMMARY

Under the Firemen's Relief and Retirement Law cited, cities with populations less than 500,000 are required to contribute and appropriate matching funds in and for the same year that the firemen make their contributions.

Yours very truly,

WILL WILSON
Attorney General of Texas

By 
William H. Pool, Jr.
Assistant Attorney General

WHP:ms

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APPROVED:

OPINION COMMITTEE
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REVIEWED FOR THE ATTORNEY GENERAL
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