

**272.021 PROPERTY OF VOLUNTEER FIRE DEPARTMENT EXEMPT FROM TAXATION.**

The property of any volunteer fire department used exclusively for the prevention of and protection from fire to the property of the community is declared to be public property used for essential public and governmental purposes, and such property of the volunteer fire department shall be exempt from all taxes and special assessments of the city, the county, the state, or any political subdivision thereof.

**History:** *1947 c 330 s 1*