



# Fire Protection Districts

Chapman and Cutler LLP provides bond counsel, underwriter's or disclosure counsel and issuer's counsel representations in obligations issued by a variety of fire protection districts.

Fire protection districts may issue voter-approved general obligation bonds supported by an ad valorem tax levy for specific fire protection purposes. Typical of these are building and improving firehouses in addition to purchasing trucks, equipment and ambulances.

Districts may also issue notes, grant mortgages and issue debt certificates, all payable from any lawfully available funds of the district. Alternatively, they may issue general obligation alternate bonds payable from a revenue source with a back-up general obligation tax levy.

Fire protection districts may also borrow money in anticipation of the receipt of taxes, issue tax anticipation warrants and restructure outstanding debt by issuing refunding bonds.

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