A RESOLUTION SUPPORTING THE POUDRE VALLEY FIRE PROTECTION DISTRICT BALLOT QUESTION TO STABILIZE PROPERTY TAX REVENUE

WHEREAS, the Poudre Valley Fire Protection District (the “District”) is a quasimunicipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Article 1, C.R.S.; and

WHEREAS, in 1982 a provision was added to the Colorado Constitution known as the “Gallagher Amendment,” which requires adjustments to the rate at which residential real property is assessed for property tax purposes; and

WHEREAS, since 1982 the residential assessment rate has been reduced from 21% to 7.2%, which is a 66% drop and has resulted in a reduction of property tax revenue to the District necessary to provide critical emergency services; and WHEREAS, in 2019 the residential assessment rate is again expected to drop to approximately 6.1%, which is a 15% reduction from the current rate, and which will reduce District revenue in 2020 needed to provide emergency services by approximately $570,000; and

WHEREAS, if District revenue drops $570,000 because of the anticipated 2019 adjustment to the residential assessment rate, Poudre Fire Authority, in partnership with the District will be forced to take offsetting measures which may include reduced service levels and potential increases in emergency response times and which will likely reduce the availability of emergency fire, services to District residents; and

WHEREAS, instead of reducing District services, District voters can authorize the District, without increasing net tax revenues, to adjust its mill levy rate to offset future reductions due to the residential assessment rate adjustment required by the Gallagher Amendment and thereby stabilize District revenue; and

WHEREAS, the District’s Board of Directors has determined that the public interest and necessity require that the District place before the voters Ballot Issue 7D to allow the District to adjust its general operating mill levy
rate in future years to offset Gallagher Amendment revenue reductions, to allow the District to provide fire protection, rescue, and emergency medical services, including:

- maintaining emergency response services throughout the district;
- meeting increased demand for emergency services;
- providing safety gear and fire engines for firefighter-EMTs;
- providing community risk reduction services including safety education, inspections, and fire code enforcement; and
- providing training and equipment for life-saving medical response, rescue services, water rescue, wildfire response, and other emergency response service; and

WHEREAS, the Colorado Fair Campaign Practices Act expressly authorizes the District to adopt and distribute in normal fashion a Resolution regarding any ballot issue of import to the District;

NOW, THEREFORE, be it resolved by the Board of Directors of the Poudre Valley Fire Protection District as follows:

1. The Board hereby expresses its strongest possible support for Ballot Issue 7D to allow the District, without increasing its net tax revenue, to adjust the mill levy rate to offset reductions resulting from Gallagher Amendment reductions.

2. The Board further confirms that protecting the District against the adverse impact of the Gallagher Amendment is vitally important and necessary to maintain and meet increased demand for emergency response services, and provide for the safety of our firefighters and the health and safety of all current and future District residents and visitors.

3. The Board urges electors of the District to VOTE YES on Poudre Valley Fire Protection District Ballot Issue 7D at the November 6, 2018 election.

ADOPTED this 24th day of September, 2018.