

**RESOLUTION
BOARD OF DIRECTORS
NORTH-WEST FIRE PROTECTION DISTRICT**

A RESOLUTION ADVOCATING VOTERS TO OPPOSE PROPOSITION 101, AMENDMENT 60 AND AMENDMENT 61, AND TO VOTE "NO" ON THESE REFERRED MEASURES DURING THE NOVEMBER 2, 2010 ELECTION

WHEREAS, the North-West Fire Protection District ("**Fire Department**") is a political subdivision of the State of Colorado, formed pursuant to C.R.S. § 32-1-101, *et seq.* to provide fire suppression, fire prevention, emergency medical, emergency rescue, and hazardous materials services (collectively, "**Emergency Services**") to the citizens and their property within its jurisdiction, and to individuals passing through its jurisdiction;

WHEREAS, to meet its Emergency Services obligations and provide the best possible fire and emergency medical protection to its citizens, the Fire Department depends primarily on public funding from taxes and borrowing, including without limitation property taxes, specific ownership taxes, and lease-purchase agreements, to pay its administrative and operating costs and the costs of capital improvements, such as fire station renovations, fire trucks, and firefighting and emergency medical services equipment;

WHEREAS, three referred measures, as Proposition 101, Amendment 60 and Amendment 61 ("**Referred Measures**"), will appear on the statewide ballot for the November 2, 2010 election ("**Election**"), any one of which, if passed, would cause dramatic reductions to the Fire Department's public funding, severely limit its financing capabilities, and impair its ability to meet its Emergency Service obligations;

WHEREAS, the Colorado Fair Campaign Practices Act, C.R.S. § 1-45-117(1)(b)(III)(A), expressly authorizes the Board to adopt a Resolution advocating voter opposition to statewide referred measures that are a matter of local concern during the Election;

WHEREAS, the Fire Department's Chief Staff has analyzed the impacts that the Referred Measures would have on the Fire Department's operating revenue and Emergency Services operations; and,

WHEREAS, the Board has determined it is important to the health, safety and welfare of the citizens to whom it provides Emergency Services that the Board adopt this Resolution urging all eligible voters to oppose Proposition 101, Amendment 60 and Amendment 61, and vote "No" on these Referred Measures during the Election.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE NORTH-WEST FIRE PROTECTION DISTRICT, PARK COUNTY, COLORADO:

1. For almost 20 years, the Fire Department has been providing essential, life-saving Emergency Services to the citizens and property within its current 278 square miles service area.
2. The Fire Department depends primarily on public funding from taxes and financing to meet its Emergency Service obligations and pay its administrative and operating

costs. Sources of Fire Department funding include, without limitation, local property taxes, specific ownership taxes, and lease-purchase agreements. In 2009, the Fire Department received:

- \$661,555 from property taxes, constituting 76% of the Fire Department's annual operating budget; and,
- \$78,565 from specific ownership taxes, constituting 9% of the Fire Department's annual operating budget.

3. The Fire Department also has the following financial obligations:

- \$576,730 in the form of lease-purchases for 3 Fire Engines.

4. The Referred Measures seek to virtually eliminate specific ownership taxes (Proposition 101), impose onerous conditions on property tax collections (Amendment 60), and severely limit the borrowing ability of local governments like the Fire Department (Amendment 61). Any one of these Referred Measures, if passed, would cause dramatic reductions to the Fire Department's public funding and financing, and impair its ability to meet its Emergency Service obligations. Should all three of these Referred Measures pass, the effect would cripple the Fire Department's operations.

(a) Proposition 101:

Would permanently reduce the Fire Department's annual operating revenue by approximately \$76,208, constituting approximately 8.2% of the Fire Department's annual operating budget (Note: After the 4 years phase-out, based on 2010 budget).

(b) Amendment 60:

- Would render invalid the 2.392 mill tax increase the voters approved in 1994, reducing the Fire Department's funding to the pre-2002 level, which will require a corresponding reduction in the level, type and quality of Emergency Services the Fire Department provides to its citizens.
- Would nullify the Fire Department's voter-approved exemption from the revenue and spending limits imposed by the Tax Payers Bill of Rights (TABOR). Calculating the total financial impact on the Fire Department will be a complex and costly undertaking, but at a minimum it will place the Fire Department into an immediate financial crisis, as it would dramatically reduce its annual operating revenue without any time to make appropriate reductions in service levels.
- Would allow individuals who own land within the Fire Department's jurisdiction to sign petitions and vote on property tax issues affecting the Fire Department, even if they have never lived in the Fire Department, the State or the United States.
- Would require the Fire Department to allow any citizen to petition for property tax reductions, meaning that one disgruntled individual could force a costly and groundless election once or twice a year at the expense of all other taxpayers.
- Would require all property tax increases to be voted separately from related debt questions, meaning that voters could approve bonds but reject

Department cannot issue bonds if it does not have authority to impose a tax to pay for the bonds.

- Would limit any future property tax increases to a 10 year term, meaning the Fire Department would have to hold a costly and unnecessary election every 10 years just to continue a tax already approved by the voters.

(c) Amendment 61:

- Would prohibit the Fire Department from engaging in any type of financing other than bonds, which are expensive and very restricted in their use. Further, the bonds would be restricted to 10 years and could be prepaid at any time without penalty, making them very difficult to issue and resulting in a much higher interest rate charged to the Fire Department and its taxpayers.
 - Would impose a debt limit of 10% of the assessed taxable value of all real property in the Fire Department's jurisdiction.
 - Once the Fire Department repays its lease-purchases in 2018, it will be required to reduce its annual revenue by approximately \$86,235.85, the amount of money previously used to meet the annual financing obligation. This will have a significant adverse impact on the Fire Department's ability to provide Emergency Services to its citizens.
5. The Fire Department recognizes that the current economic conditions are difficult for everyone. The Fire Department does not wish to, and does not, impose unnecessary or burdensome taxes on any taxpayer; however, the Fire Department relies on public funding and financing to pay for its essential, life-saving operations, and the dramatic revenue cuts and limitations imposed by the three initiated ballot questions would have a crippling effect on the Fire Department's operations and the Emergency Services it provides.

For all of the foregoing reasons, the Board urges voters to oppose Proposition 101, Amendment 60 and Amendment 61, and to vote "No" on these Referred measures during the November 2, 2010 election.

ADOPTED AND APPROVED this 8th day of September, 2010.


BY THE BOARD OF DIRECTORS
NORTH-WEST FIRE PROTECTION DISTRICT



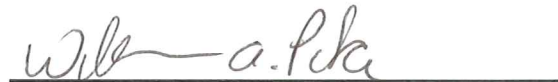
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