

**RESOLUTION
BOARD OF DIRECTORS
ELIZABETH FIRE PROTECTION DISTRICT**

A RESOLUTION ADVOCATING THAT THE VOTERS VOTE YES TO APPROVE THE FIRE DISTRICT'S REQUEST FOR A SALES TAX DURING THE MAY 6, 2025, ELECTION

WHEREAS, the Elizabeth Fire Protection District ("*Fire District*") is a political subdivision of the State of Colorado, organized to provide fire suppression, fire prevention, public education, technical rescue, water & ice rescue, hazardous material response, community risk reduction, emergency management, and advanced life support (ALS) emergency medical transport services ("*Emergency Services*") to the residents, properties, and businesses within its jurisdiction;

WHEREAS, in light of recent reductions in property tax revenue, increases in call volume, and rising operational costs, all of which are contributing to funding shortfalls within the Fire District, the Fire District requires additional revenue to help maintain emergency response times, and to address its highest-priority staffing, equipment, facility, and apparatus needs;

WHEREAS, the Fire District's Board of Directors ("*Board*") adopted a Resolution directing that the Fire District ask its citizens to approve a half-cent sales tax during the regular special district election to be held on May 6, 2025 ("*Election*"). The proposal would assess a sales tax of 0.5 cent on every dollar of purchases within the Fire District's service territory, except for items that are exempt from sales tax by law, including food for domestic home consumption, prescriptions, diapers, feminine products, and school activities;

WHEREAS, the Colorado Fair Campaign Practices Act, C.R.S. § 1-45-117(1)(b), expressly allows the Board to adopt a Resolution advocating that voters approve the Fire District's request for a sales tax during the Election; and

WHEREAS, the Board has determined it is important to the health, safety, and welfare of the citizens to whom it provides essential, life-saving Emergency Services that the Board adopt this Resolution **urging all eligible voters to VOTE YES to APPROVE the Fire District's proposed sales tax at the Election.**

NOW, THEREFORE, be it resolved by the Board of Directors of the Elizabeth Fire Protection District that:

1. Since 1947, The Elizabeth Volunteer Fire Department has provided essential, life-saving Emergency Services to the citizens and properties in and around the Elizabeth area. The Fire District was formed in 1987 which formally defined the

111 Square mile District. The District currently operates four fire stations with plans to expand its capacity within the next 7 years.

2. The Fire District does not currently have a sales tax and depends on property tax revenues to support its Emergency Services. In recent years, the Fire District's property tax revenues have faced declines due to reductions of assessed valuations imposed by the legislature, and other sudden changes to state property tax law enacted by the Colorado General Assembly. As a result, **the Fire District's expected property tax revenues decreased by \$500,000 between 2024 and 2025 alone.**
3. The Fire District currently serves a population of approximately 16,000 residents. This represents **a nearly 25% increase in the Fire District's population in the last 10 years.** This rapid population growth has had a direct and substantial impact on emergency call volume within the Fire District's jurisdiction. Moreover, the Fire District's population is projected to increase further according to the Colorado Department of Local Affairs projections.
4. At the same time, the current population is utilizing emergency services more often for a number of reasons including an aging community. **These factors have increased the Fire District's emergency call volumes by approximately 17 percent since 2021.** The Fire District is also experiencing rising costs for supplies, equipment, apparatus, facility, and personnel, **increasing the cost of keeping a fire station operational by 33% since 2021,** further contributing to the Fire District's funding shortfalls.
5. The Fire District responds to emergency calls for all hazards, including fire incidents, traffic accidents, technical rescues, and hazmat situations. **Its call volume has increased almost 60% since 2008, from 958 calls at that time to 1507 in 2024.** Additionally, the vast majority (nearly 79%) of the Fire district's calls are for medical emergencies, motor vehicle accidents, and community assistance. As the Fire District's population continues to grow and age, calls for emergency medical response are only expected to increase, underscoring the need for the Fire District to add additional qualified firefighters and paramedics.
6. Despite conscientious spending of taxpayer money, the impact of upward spiraling costs and service demands that are outpacing revenue has put the Fire District in a position in which **continuing without increased tax funding could significantly compromise the level of life-saving Emergency Services the Fire District is able to provide to the community now and in the future.**
7. The Fire District is a completely separate entity from the Town of Elizabeth and does not receive *any* funding from the Town including sales tax.

8. The Fire District's sales tax proposal amounts to a tax of one-half penny on every dollar. This is equal to only five cents on a \$10 purchase. However, **no sales tax would be collected on exempt purchases, which includes food for domestic home consumption, prescriptions, diapers, feminine products, and school activities.**
9. If successful, **the Fire District will use the new sales tax revenue to support its most critical capital, operational and personnel related needs.** At present, its top priorities are:
 - Acquiring new and replacing aging apparatus within the next seven several years, including 3 structural fire engines (current cost \$1.2 million each), 3 wildland brush trucks (current cost \$400,000 each), 3 ambulances (current cost \$350,000 each), 2 water tenders (current cost \$450,000 each), and 1 ladder truck (current cost \$1.9 million). It can take up to four years for an apparatus to be delivered after ordering, so the Fire District must anticipate and place its apparatus orders far in advance of the needed in-service date.
 - Facility replacement and upgrades to increase capacities for personnel and apparatus including, the construction of an in-district training facility to maintain adequate certifications, the addition of 2 fire stations south of the Town of Elizabeth to decrease response times and lower insurance premiums, and update/expand the main fire station in the Town of Elizabeth.
 - Hiring additional first responders to provide adequate staffing for its fire stations and maintain response times throughout its expanding service areas. This includes adding 12 new firefighters, paramedics, and EMTs over the next 8 years, and a new division chief within the next few years.
 - Offering more competitive recruitment and retention packages to new personnel, in order to position the Fire District as an attractive employer given state and national shortages of qualified first responders; and
 - Purchasing essential equipment to ensure the safety of the citizens and first responders, including radio equipment needed to comply with FCC regulations, personal protective equipment, thermal imaging cameras, medical heart monitors, diagnostic devices, and rescue equipment.
10. The Fire District currently maintains an Insurance Service Office (ISO) rating of "3/4/10". Adding firefighters, paramedics, apparatus, and equipment to maintain adequate staffing in its fire stations, could elevate the Fire District's ISO rating to a "2/3". A lower ISO score represents a higher level of community protection and

may result in lower fire insurance premiums for homes and businesses.

11. The Fire District believes that it is in the best interests of the community and its residents to seek a sales tax rather than an additional property tax increase because a sales tax would capture revenue from out-of-district visitors and patrons who use the Fire District's Emergency Services, but do not contribute to their cost.
12. Additionally, a Fire District sales tax also would diversify the Fire District's revenue sources, helping create budgetary resiliency, and mitigate against property tax instability caused as the result of fluctuating property values and legislative changes.
13. The Board is committed to conscientious and responsible spending of taxpayer dollars, and it would not consider asking its citizens to assume an additional tax burden if it were not essential; however, since its inception, the Fire District's single purpose has been to promote the health, safety, and welfare of its citizens and its firefighters. This requested sales tax is critical to the Fire District's continued ability to provide high quality, cost-effective Emergency Services to the community and to ensure the safety of its firefighters and other personnel.

For all of the foregoing reasons. the Board urges voters to VOTE YES and APPROVE the Fire District's sales tax Ballot Issue during the May 6, 2025 election.

ADOPTED AND APPROVED this 25th day of February 2025 by the Board of Directors of the Elizabeth Fire Protection District.

Rick Young, President

ATTEST

Wayne Austgen, Secretary

** BALLOT ISSUE NEXT PAGE **

THE BALLOT ISSUE

SHALL THE ELIZABETH FIRE PROTECTION DISTRICT'S TAXES BE INCREASED BY \$1,255,000 THE FIRST FULL FISCAL YEAR 2026, AND BY WHATEVER AMOUNTS ARE RAISED ANNUALLY THEREAFTER, FROM A 0.5 PERCENT SALES TAX COMMENCING ON JULY 1, 2025, FOR THE PURPOSE OF REDUCING THE FINANCIAL IMPACTS ON EXISTING PROPERTY OWNERS BY SHARING THE COST OF EMERGENCY SERVICES WITH BUSINESS PATRONS WHO RESIDE OUTSIDE THE DISTRICT BOUNDARIES AND OFFSETTING LOST REVENUE DUE TO THE LIMIT ON PROPERTY ASSESSMENT RATES, IN ORDER TO MAINTAIN ADEQUATE EMERGENCY RESPONDER STAFFING FOR THE DISTRICT'S FIRE STATIONS, REPLACING AND UPDATING AGING APPARATUS AND FACILITIES, AND OTHERWISE MAINTAINING EMERGENCY SERVICES ADMINISTRATION AND OPERATIONS, SUCH SALES TAX TO BE IN ADDITION TO ALL OTHER TAXES LEVIED BY THE DISTRICT, AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES, AND ANY OTHER LAW?

YES _____
NO _____