

## **RESOLUTION NO. 2024-005**

### **RESOLUTION OF THE CIMARRON HILLS FIRE PROTECTION DISTRICT IN OPPOSITION TO THE STATEWIDE PROPOSALS, INITIATIVE 50 & 108**

**WHEREAS**, the vast majority of governments in Colorado, but not the State, levy a property tax to support essential public services and infrastructure;

**WHEREAS**, special districts are more dependent on property tax revenue than any other type of local government, as it is often their primary or even sole source of revenue;

**WHEREAS**, special districts have worked with their local voters to propose and approve property taxes, or to retain and spend revenues therefrom, to support services, facilities and infrastructure needed and desired by the community and, more generally, to support public health, welfare, and safety;

**WHEREAS**, both Initiative 50 and Initiative 108 will nullify prior local budgeting and revenue decisions by their officials and voters, replacing local control of their community with a statewide calculation that will result in billions of dollars of locally lost revenue without any reduction in service or legal obligations;

**WHEREAS**, Initiatives 50 and 108 will substantially impair the ability of special districts to provide the public services and infrastructure that their constituent communities expect because resources will not keep pace with the factors that drive costs, including: general inflation, population growth, aging infrastructure, materials and labor for capital projects, or increased demands during and recovery from economic downturns;

**WHEREAS**, Initiative 50 fundamentally converts the local government property tax system, which can be tailored to meet local needs, into a statewide calculation that will hurt communities throughout the State, in particular, slower growing areas of the State whose revenues may be reduced to offset overall increases driven by growth in urban and resort communities;

**WHEREAS**, the text of Initiative 50, which amends the Colorado Constitution, is so ambiguous that experts are confounded about how it can be implemented, including its impact on current and future governmental obligations, which will lead to years of politicking and legal challenges, making property tax an unpredictable and unreliable resource for local governments;

**WHEREAS**, Initiative 108 states that local governments will be reimbursed from state funds for lost property tax revenue, but that statement is an empty promise because those reductions are too large for the State's budget to sustain reimbursements, and further, the General Assembly has already indicated its disinclination in its recent property tax proposals and laws to provide reimbursements for lost revenue to non-school local governments; and

**WHEREAS**, Initiatives 50 and 108, individually and together, will destroy the short- and long-range planning efforts of Colorado’s special districts that are necessary to absorb inflationary pressures, to employ public servants, to support existing and grow new public programs, to construct and maintain government infrastructure, and to respond to the needs and emergencies of Colorado’s communities.

**NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE CIMARRON HILLS FIRE PROTECTION DISTRICT AS FOLLOWS:**

1. It is the position of the Board of Directors of the Cimarron Hills Fire Protection District that special districts and their constituents are best suited to determine the revenues necessary to meet the needs, expectations, and demands of the communities they serve.
2. The Board of Directors recognizes that special districts are accountable to their local voters, who may take action if the taxes they pay are not warranted for the services, facilities, and infrastructure provided by special districts in their communities.
3. Initiative 50 and Proposition 108 impact the ability of the Cimarron Hills Fire Protection District to remain on track for long-term strategic planning, including the procurement of necessary lifesaving apparatus and facility improvements. The District apparatus fleet is aging, and the current vehicle and apparatus replacement will not be sustainable if 50 and 108 are approved. SB24-233 was devastating enough for special districts, and further reductions due to these initiatives will not be sustainable without additional long-term solutions to stabilize fire district revenue. These initiatives will impact recruitment and retention of our world-class firefighters. Most importantly, these initiatives will impact the response capabilities, staffing, and response times to our amazing Cimarron Hills citizens. Reduced funding has a significant possibility of impacting the safety of all residents, visitors, businesses, and property owners. The Cimarron Hills Fire Protection District Board of Directors stands on the side of safety and is committed to protecting the lives and properties of our citizens.
4. For the reasons set forth above, the Board of Directors concludes that both Initiative 50 and Initiative 108 diminish the ability of the Cimarron Hills Fire Protection District to provide the vital services, facilities, and infrastructure necessary to provide fire protection, prevention, emergency medical transport, and other all-hazards emergency response capabilities that the public needs, expects, and demands; and, therefore, the Board strongly urges a **NO** vote on Propositions 50 and 108 at the statewide election on November 5, 2024.

APPROVED AND ADOPTED this 21<sup>ST</sup> day of August, 2024, by the Board of Directors of the Cimarron Hills Fire Protection District

CIMARRON HILLS FIRE PROTECTION DISTRICT

By: /s/ Paul Miller  
Paul Miller, President

ATTEST:

By: /s/ Mark Gass  
Mark Gass, Secretary