**RESOLUTION NO. 2023-04**

**RESOLUTION OF THE** **BOULDER RURAL FIRE PROTECTION DISTRICT**

**IN OPPOSITION TO THE STATEWIDE PROPOSAL, PROPOSITION HH**

WHEREAS, the vast majority of local governments, but not the State of Colorado, 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, inflation from 2020 to 2023 has increased by nearly 18 percent, and special districts have not benefitted from increased sales and use tax receipts to offset increased costs of labor, materials, and services;

WHEREAS, special districts played a historic role in responding to the demands of the COVID-19 pandemic, but received few, if any, federal relief funds;

WHEREAS, Proposition HH will mandate reductions in local property taxes for at least ten years, resulting in billions of dollars of lost revenue for local governments without any reduction in service obligations;

WHEREAS, Proposition HH will increase the State’s TABOR spending limit, allowing the State to spend billions of dollars more than it did before, while placing a property tax revenue limit lower than allowed by TABOR on local governments;

WHEREAS, the ballot question for Proposition HH indicates that local governments will be reimbursed from state funds for lost property tax revenue, but that those reimbursements are a small percentage of the billions of dollars more that the State will retain, and that most special districts will be ineligible for reimbursements early in the ten-year period of Proposition HH;

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; and

WHEREAS, Proposition HH undermines the short- and long-range planning efforts of Colorado’s special districts that are necessary to absorb inflationary pressures, to increase salaries and compensation for employees, to support existing and grow new public programs, to construct and maintain government infrastructure, and respond to the needs and emergencies of Colorado’s communities.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE BOULDER RURAL FIRE PROTECTION DISTRICT AS FOLLOWS:

1. It is the position of the Board of Directors of the Boulder Rural 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. Boulder Rural Fire Protection District strives to maintain and improve all-risk, full-service, emergency response, and community risk reduction levels through sustainable and consistent funding. A reduction of property tax revenue will negatively impact the district in the following ways:
* Limit Daily Staffing Levels
* Suspend Operational Growth
* Restrict Training Opportunities
* Limit Wildland Fire Suppression and Mitigation Program Improvements and

Opportunities

* Delay Aging Fleet Replacement and Suspend Fleet Growth
* Limit Outreach Opportunities

Proposition HH will impede the District’s ability to deliver important services to the community and freeze current risk reduction programs.

1. For the reasons set forth above, the Board of Directors concludes that Proposition HH diminishes the ability of Boulder Rural Fire Protection District to provide the vital services, facilities, infrastructure, fleet, and programs that the public needs, expects, and demands; and, therefore, the Board strongly urges a NO vote on Proposition HH at the statewide election on November 7, 2023.

APPROVED AND ADOPTED this 18th day of September 2023, by the Board of Directors of the Boulder Rural Fire Protection District.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

 Tom Kuhne, President John Barberis, Secretary