

RESOLUTION 2025-04

A RESOLUTION ADVOCATING THAT THE VOTERS VOTE YES TO APPROVE THE FIRE DISTRICT'S REQUEST FOR A SALES TAX DURING THE NOVEMBER 4, 2025 ELECTION

WHEREAS, the South Adams County Fire Protection District No. 4 ("**Fire District**") is a political subdivision of the State of Colorado, organized to provide fire suppression, fire prevention, public education, technical rescue, water and 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, and apparatus needs;

WHEREAS, the Fire District's Board of Directors ("**Board**") adopted a Resolution on August 19, 2025 directing that the Fire District ask its citizens to approve a half-cent sales tax during the State election to be held on November 4, 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 that 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 South Adams County Fire Protection District that:

1. Since 1942, the Fire District has provided essential, life-saving Emergency Services to the citizens and property within its approximately 69 square mile service area. The Fire District currently operates seven fire stations, an indoor training and wellness facility, a fleet and facility maintenance building, a Headquarters building, a Fire Fighters Association building, 8 fire apparatus engines and trucks, and 2 medical transport units. The Fire District currently serves a population of approximately 81,000 residents. The Fire District's population is projected to increase further to more than 10,000 residents by 2030.

2. The Fire District does not currently have a sales tax and depends primarily on property tax revenues to support its Emergency Services. In recent years, the Fire District's property tax revenues have faced steep declines due to fluctuations in the assessed value of oil and gas properties, reductions in assessed valuations imposed by the legislature, and other sudden changes to state property tax law enacted by the Colorado General Assembly.

3. At the same time, population and community growth have increased the Fire District's emergency call volumes by approximately 50 percent since 2021. The Fire District is also experiencing rising costs for supplies, equipment, apparatus, and personnel, increasing the cost of keeping a fire station operational by 62 percent since 2020, further contributing to the Fire District's funding shortfalls.

4. The Fire District responds to over 11,000 emergency calls per year for all hazards, including fire incidents, traffic accidents, technical rescue, and hazmat situations. Its global call volume has increased every year since 2020. Population within the Fire District's service area 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.

5. 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.

6. On average, Colorado fire departments rely on sales taxes for about 11% of their revenue, but the Fire District does not currently have any sales tax. The Fire District is also a completely separate entity from the City of Commerce City, and does not receive *any* funding from the City.

7. 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 revenues to support its most critical administrative, operational, and personnel needs. At present, its top priorities are:

- ATTRACTING, TRAINING, AND RETAINING FIREFIGHTERS, PARAMEDICS, EMTS, AND OTHER EMERGENCY SERVICES SUPPORT PERSONNEL;
- PROTECTING THE HEALTH AND SAFETY OF FIREFIGHTERS AND PARAMEDICS BY REPLACING AND UPDATING ESSENTIAL EQUIPMENT, INCLUDING AIR PACKS, PROTECTIVE CLOTHING, AND EMERGENCY COMMUNICATIONS EQUIPMENT; AND REPLACING AND PROVIDING

VITAL MEDICAL AND RESCUE EQUIPMENT SUCH AS HEART MONITORS AND DIAGNOSTIC DEVICES;

- IMPROVING PATIENT CARE AND REDUCING THE PATIENT COST FOR MEDICAL EMERGENCIES AND AMBULANCE TRANSPORT TO HOSPITALS; AND
- PROVIDING ADEQUATE NUMBERS OF FIRE ENGINES, AMBULANCES AND OTHER EMERGENCY SERVICES VEHICLES TO MAINTAIN RAPID RESPONSE TIMES THROUGHOUT THE DISTRICT.

10. The Fire District currently maintains an Insurance Service Office (ISO) rating of “2/2x”. Adding firefighters, paramedics, apparatus, and equipment to fully staff all of its fire stations, could elevate the Fire District’s ISO rating to a “1”. 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-town visitors and others passing through the Fire District’s jurisdiction who benefit from the Fire District’s Emergency Services but otherwise 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, oil and gas assessments, and legislative change.

13. The Board is committed to conscientious and frugal 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 November 4, 2025, election.

ADOPTED AND APPROVED this 23rd day of September, 2025.

**BOARD OF DIRECTORS OF THE
SOUTH ADAMS COUNTY FIRE
PROTECTION DISTRICT, NO. 4**

BY:  9-23-25
Craig Machuga, President

ATTEST

BY:  9-23-2025
RJ Fernandez, Secretary

****BALLOT ISSUE NEXT PAGE****

THE BALLOT ISSUE

South Adams County Fire Protection District No. 4 Imposition of Sales Tax: Ballot Issue 6A

SHALL SOUTH ADAMS COUNTY FIRE PROTECTION DISTRICT TAXES BE INCREASED BY \$12,500,000 (**TWELVE MILLION FIVE HUNDRED THOUSAND DOLLARS**), THE FIRST FULL FISCAL YEAR 2026 AND BY WHATEVER AMOUNTS RAISED ANNUALLY THEREAFTER FROM A SALES TAX TO COMMENCE ON JANUARY 1, 2026, AT A RATE NOT TO EXCEED 0.5% (ONE-HALF OF ONE PERCENT) EXCLUDING ON SALES OF FOOD FOR DOMESTIC HOME CONSUMPTION, PRESCRIPTION MEDICINES, DIAPERS, SCHOOL ACTIVITIES AND ALL OTHER CATEGORIES EXEMPT FROM STATE SALES TAX COLLECTIONS FOR THE PURPOSES OF ENHANCING EMERGENCY RESPONSE COVERAGE, PROTECTING RESPONSE TIMES, AND PROVIDING AND MAINTAINING EMERGENCY SERVICES INCLUDING BUT NOT LIMITED TO:

- IMPROVING PATIENT CARE AND REDUCING THE PATIENT COST FOR MEDICAL EMERGENCIES AND AMBULANCE TRANSPORT TO HOSPITALS;
 - ATTRACTING, TRAINING, AND RETAINING FIREFIGHTERS, PARAMEDICS, EMTS, AND OTHER EMERGENCY SERVICES SUPPORT PERSONNEL;
 - PROTECTING THE HEALTH AND SAFETY OF FIREFIGHTERS AND PARAMEDICS BY REPLACING AND UPDATING ESSENTIAL EQUIPMENT, INCLUDING AIR PACKS, PROTECTIVE CLOTHING, AND EMERGENCY COMMUNICATIONS EQUIPMENT; AND REPLACING AND PROVIDING VITAL MEDICAL AND RESCUE EQUIPMENT SUCH AS HEART MONITORS AND DIAGNOSTIC DEVICES; AND,
-
- PROVIDING ADEQUATE NUMBERS OF FIRE ENGINES, AMBULANCES, AND OTHER EMERGENCY SERVICES VEHICLES TO MAINTAIN RAPID RESPONSE TIMES THROUGHOUT THE DISTRICT.

WITH ALL SPENDING OF SUCH REVENUES REPORTED IN THE DISTRICT'S ANNUAL INDEPENDENT AUDIT PUBLISHED ON THE DISTRICT'S WEBSITE AND REVIEWED BY A CITIZEN BOARD OF DIRECTORS;

PROVIDED, THAT SUCH SALES TAX TO BE IN ADDITION TO ALL OTHER TAXES LEVIED BY THE DISTRICT AND THE PROCEEDS OF SUCH SALES TAX AND INVESTMENT INCOME THEREON, REGARDLESS OF AMOUNT, TO BE COLLECTED AND SPENT BY THE DISTRICT AS A VOTER APPROVED REVENUE CHANGE UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, AND AS AN EXCEPTION TO THE LIMITATIONS SET FORTH IN

SECTION 29-1-301 AND SECTION 29-1-1702 OF THE COLORADO REVISED
STATUTES, AND ANY OTHER LAW?