

**RESOLUTION #2023-07-20**

**RESOLUTION OF THE  
BOARD OF DIRECTORS OF THE GOLDEN GATE FIRE PROTECTION DISTRICT  
CONCERNING STATUS AND METHOD FOR IMPLEMENTING  
GOLDEN GATE FIRE PROTECTION DISTRICT BALLOT ISSUE A  
THAT WAS APPROVED BY POPULAR VOTE ON NOVEMBER 6, 2018**

WHEREAS, the Golden Gate Fire Protection District of Jefferson County, State of Colorado (hereinafter referred to as the "District"), is a duly organized and existing quasi-municipal corporation and political subdivision of the State of Colorado, existing and operating under and by virtue of the Constitution and laws of the State of Colorado, including but not limited to Parts 1 through 16 of Article 1 of Title 32, C.R.S., as amended (the "Special District Act"); and

WHEREAS, in November 2018 District voters passed Ballot Issue A, the complete text of which is as follows:

*Ballot Issue A. Shall Golden Gate Fire Protection District be authorized to offset revenue losses from refunds, abatements and changes to the percentage of actual valuation used to determine assessed valuation (in particular to offset revenues that would otherwise be lost due to the "Gallagher Amendment" to the Colorado Constitution) to provide fire, rescue, and emergency services by increasing its operating mill levy beginning in collection year 2020 and annually thereafter; and shall all district revenues be collected, retained and spent notwithstanding any limits provided by law?; and*

WHEREAS, Ballot Issue A contains the following three conditions, all of which must be met before the District can use Ballot Issue A to increase its operating mill levy:

- Funds must be used only "to offset revenue losses,"
- Those losses can result only "from refunds, abatements and changes to the percentage of actual valuation used to determine assessed valuation," and
- Those funds obtained by increasing the operating mill levy can only be used "to provide fire, rescue, and emergency services" and

WHEREAS, written guidance from the Colorado Department of Local Affairs dated January 11, 2023 (which is included in this resolution as Attachment A) states that Ballot Issue A applies only to raising the mill levy for the scenarios described in its text and that voter authorization would continue to be required if the District wanted to raise its mill levy for reasons outside Ballot Issue A, such as higher operating mill levy or debt repayment with dedicated property tax revenue; and

WHEREAS, in November 2020, Colorado voters repealed the "Gallagher Amendment" to the Colorado Constitution, which was a key motivation for enacting Ballot Issue A, but the Colorado General Assembly continues to mandate refunds, abatements and changes to the percentage of actual valuation used to determine assessed valuation in a manner that could, in the future, destabilize District finances; and

WHEREAS, in the critical issue of implementing Ballot Issue A it is important to respect minority opinions.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the Golden Gate Fire Protection District of Jefferson County, Colorado that Ballot Issue A shall be implemented only in conformance with its three conditions and that a unanimous vote of the members of the Board will be required to implement a mill levy increase under Ballot Issue A.

ADOPTED AND APPROVED this 20th day of July 2023.

GOLDEN GATE FIRE PROTECTION DISTRICT

By:

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President

**Attachment A**

**Email from Joe McConnell, Local Government Elections & Financial Analyst,  
Colorado Department of Local Affairs to Golden Gate Fire Protection District**

From: **McConnell - DOLA, Joe** <[joe.mcconnell@state.co.us](mailto:joe.mcconnell@state.co.us)>  
Date: Wed, Jan 11, 2023 at 4:54 PM  
Subject: Re: Mil Levy / Tax Questions  
To: Chris Creech <[chris.creech@goldengatefire.org](mailto:chris.creech@goldengatefire.org)>

Hi Chris,

#1 TABOR is complicated. These are legal questions you should be asking your district's legal counsel (I am not an attorney). Your attorney understands your district's voter authorizations and mill levy history better than I am able to.

Voter authorization is not required if your district raises its mill levy as a result of the scenarios described in ballot Issue A.

But also, voter authorization would be required if the district wanted to raise its mill levy for reasons outside Issue A (assuming there isn't another prior voter authorization to do so) -- eg, higher operating mill levy or debt repayment with dedicated property tax revenue and a bunch of other scenarios.

#2 Issue A appears to be limited as to *why* the district could increase its mill levy.

When I look at the ballot language from 2018, it seems like this would only come up when discussing or approving the budget. And generally only if the residential assessment rate was adjusted down or rebates mandated, etc., as stated in the ballot issue.

Mill levy X assessed value = property tax revenue. The residential assessed value is the actual value X 6.95%. Before the [Gallagher Amendment](#) was repealed in 2020, the residential assessment rate ratcheted down occasionally, which especially affected local governments dependent on property tax revenue with little to no commercial property, like rural fire districts (lower assessment rate may = lower property tax revenue

or at least not keep up with inflation). The wording makes me think that was the purpose of the ballot issue below.

As far as I understand it, the legislature now controls the residential assessment rate. They may lower the residential assessment rate in the future. If they do, there could be a shortfall in property tax revenue. The ballot issue appears to give the district the ability to offset the potential lost revenue with a mill levy increase.

Ballot Issue A:

SHALL GOLDEN GATE FIRE PROTECTION DISTRICT BE AUTHORIZED TO OFFSET REVENUE LOSSES FROM REFUNDS, ABATEMENTS AND CHANGES TO THE PERCENTAGE OF ACTUAL VALUATION USED TO DETERMINE ASSESSED VALUATION (IN PARTICULAR TO OFFSET REVENUES THAT WOULD OTHERWISE BE LOST DUE TO THE "GALLAGHER AMENDMENT" TO THE COLORADO CONSTITUTION) TO PROVIDE FIRE, RESCUE, AND EMERGENCY SERVICES BY INCREASING ITS OPERATING MILL LEVY BEGINNING IN COLLECTION YEAR 2020 AND ANNUALLY THEREAFTER; AND SHALL ALL DISTRICT REVENUES BE COLLECTED, RETAINED AND SPENT NOTWITHSTANDING ANY LIMITS PROVIDED BY LAW?

Again, this is not legal advice. You should ask your attorney these questions.

Joe McConnell  
Local Government Elections & Financial Analyst  
Local Government Services



**COLORADO**  
Department of Local Affairs  
Division of Local Government

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\*Please note that I have had telephone issues. Please use my cell phone number.

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