

RESOLUTION TO ADOPT AND APPROVE POSTING OF THE SPECIAL DISTRICT ASSOCIATION OF COLORADO IN OPPOSITION TO THE STATEWIDE PROPOSAL, PROPOSITION HH 10.19.2023

RESOLUTION OF THE BOARD OF DIRECTORS OF THE GOLDEN GATE FIRE PROTECTION DISTRICT

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, the Board of Directors of the District has determined to adopt, support, and permanently post this resolution to the Golden Gate Fire Protection Districts Official Website.

RESOLUTION OF THE SPECIAL DISTRICT ASSOCIATION OF COLORADO 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 to respond to the needs and emergencies of Colorado's communities.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF DIRECTORS OF THE SPECIAL DISTRICT ASSOCIATION OF COLORADO AS FOLLOWS:

- It is the position of the Board of Directors 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.
- 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.
- The Board of Directors further recognizes that the Special District Association has a
 necessary role in representing its members, which collect 20 percent of property taxes in
 the State, in the vetting of property tax policy proposals.
- The Board of Directors declares that the Special District Association remains interested, engaged, and willing to participate in policy-making on property tax, which is the lifeblood of our membership.
- 5. For the reasons set forth above, the Board of Directors concludes that Proposition HH diminishes the ability of its members to provide the vital services, facilities, and infrastructure that the public needs, expects, and demands from special districts; and, therefore, the Board strongly urges its members and voters to consider the negative impacts of Proposition HH on their communities and vote NO on this proposal at the statewide election on November 7, 2023.

APPROVED AND ADOPTED this 17 day of August, 2023 by the Board of Directors of the Special District Association of Colorado.

Sue Blair, President

On behalf of the Board of Directors of the Special District Association of Colorado

ADOPTED AND APPROVED this 19th Day of October 2023

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