



Foothills Fire Protection District

(In Case of Emergency Dial 911)

Dear Residents:

The Foothills Fire Protection District (FFPD) Board of Directors and staff are extremely grateful to our local taxpayers for their continued support. FFPD has worked hard to be prudent and effective in allocating the local funds we receive.

The FFPD Board wants to make sure the community it serves is aware of a constitutional provision that is impacting the property tax the voters have authorized FFPD to assess. The Gallagher Amendment to the Colorado Constitution requires that the percentage of property taxes paid by residential property owners in the State to be 45% of the total taxes paid. In every odd year, the Colorado Legislature is required to set the residential assessment rate at a level that will maintain the 45% tax share required by the Colorado Constitution. Due to the steady increase in residential property values across the State, since 1982 the residential assessment rate has been reduced from 21% to 7.96%. Then, in 2017, the Colorado Legislature further reduced the residential assessment rate to 7.2%. This approximate 9% decrease in the residential assessment rate will result in FFPD losing \$92,557 in revenue in 2018 and 2019. Preliminary projections indicate the Colorado Legislature will further reduce the residential assessment rate to 6.11% in 2020, which will result in another 15% decrease and another approximately \$132,746 loss in property tax revenue.

The FFPD Board wants to inform its community that the Board is conducting an election in November 2018 to seek voter approval to float its mill levy, to keep property tax revenues it will otherwise lose because of the Gallagher Amendment which forces further reductions in the residential assessment rate. In addition, to avoid collecting too much tax revenue, FFPD would be required to reduce its mill levy should the Gallagher Amendment ever require the residential assessment rate to be increased. You may hear this concept called “de-Gallagherizing”.

FFPD would not be asking to increase your taxes. FFPD desires to stabilize revenues so that future changes in the residential assessment rate allow FFPD to proportionally adjust its mill levy so that the equivalent amount of taxes will be collected each year. The revenue stabilization is critical to the District and its ability to maintain response times, attract and retain seasoned emergency responders, replace outdated apparatus and equipment and maintain and enhance FFPD’s buildings.

Passage of this ballot question will result in the ratio of residential-to-commercial property taxation within the district varying from the constitutionally proscribed 45/55 split.

The Board encourages your input on this important issue. Please call or email Fire Chief Kyle Vaughn at:
Email: kylevaughn@foothillsfire.org Phone: 970-309-0786

Foothills Fire Protection District

/s/ Robert Heine
Robert Heine
President, Board of Directors

/s/ Kyle Vaughn
Kyle Vaughn
Fire Chief