



La Plata County
Colorado

TIFFANY LEE PARKER • CLERK & RECORDER
98 EVERETT ST., SUITE C, DURANGO, CO 81303

November 6, 2018 General Election Informational Booklet

NOTICE OF ELECTION TO INCREASE TAXES/TO INCREASE DEBT/ON A CITIZEN PETITION/ON A REFERRED MEASURE

This Notice of Election was prepared in accordance with Article X, Section 20 of the Colorado Constitution and the Colorado Uniform Election Code of 1992, as amended. The information contained in the Notice was prepared by persons required by law to provide summaries of ballot issues and fiscal information. The La Plata County Clerk & Recorder does not warrant, verify, or confirm the accuracy or truth of the ballot titles, questions, text, and summaries of comments as presented, nor is the Clerk & Recorder responsible for errors in spelling, grammar, or punctuation of the materials presented.

YOU MAY NOT BE ELIGIBLE TO VOTE ON ALL ISSUES CONTAINED IN THIS NOTICE.

The following information is provided by the District under the provisions of the Colorado Constitution, Article X, Section 20 (3) which requires the District to provide the following information:

(970) 382-6296

ELECTIONS@CO.LAPLATA.CO.US

WWW.LAPLATACOUNTYCLERK.ORG

Important Election Information from the La Plata County Clerk

- All active registered voters will automatically receive a ballot by mail the week of October 15th.
- Voter Service and Polling Center locations will be available to assist voters as needed. These locations will provide voter registration assistance, replacement ballots, ballot drop off boxes, in person voting and ADA accessible voting machines.
- You may verify and update your voter registration or register to vote by going online to www.govotecolorado.com.
- For more information please:

Visit www.laplatacountyclerk.org

Email elections@co.laplata.co.us

Call (970) 382-6296



Voter Service & Polling Centers

La Plata County Clerk & Recorder	98 Everett St, Ste C, Durango
Monday - Friday	Oct. 22 – 26 8 a.m.- 4 p.m.
Saturday	Oct. 27 8 a.m.- Noon
Monday - Friday	Oct. 29 – Nov. 2 8 a.m.- 5 p.m.
Saturday	Nov. 3 8 a.m.- Noon
Monday	Nov. 5 8 a.m.- 5 p.m.
Tuesday, Election Day	Nov. 6 7 a.m. -7 p.m.

Bayfield Town Hall	1199 Bayfield Parkway, Bayfield
Monday - Friday	Oct. 29 – Nov. 2 8 a.m.- 4 p.m.
Monday	Nov. 5 8 a.m.- 5 p.m.
Tuesday, Election Day	Nov. 6 7 a.m. -7 p.m.

Fairgrounds	2500 Main Ave, Durango
Friday	Nov. 2 8 a.m.- 4 p.m.
Monday	Nov. 5 8 a.m.- 5 p.m.
Tuesday, Election Day	Nov. 6 7 a.m. -7 p.m.

* ADA accessible voting machines are available at any VSPC listed above.

Ballot Drop-Off Locations **24-Hour Drop Boxes**

La Plata County Clerk & Recorder **98 Everett St, Ste C, Durango**
Oct. 15–Nov. 6

Bayfield Town Hall **1199 Bayfield Parkway, Bayfield**
Oct. 15–Nov. 6

La Plata County Administration Building **1101 E 2nd Ave, Durango**
Oct. 15–Nov. 6

Farmer's Fresh Market **535 Goddard Ave, Ignacio**
Oct. 15–Nov. 6

City of Durango

BALLOT ISSUE 2A:

AUTHORIZATION TO INCREASE CITY TAXES FOR 25 YEARS FOR THE PURPOSE OF FUNDING POLICE, PUBLIC SAFETY AND CODE ENFORCEMENT, THE CONSTRUCTION, OPERATION AND MAINTENANCE OF A POLICE STATION AND OTHER CITY BUILDINGS, AND STREET IMPROVEMENTS.

SHALL CITY OF DURANGO TAXES BE INCREASED NOT MORE THAN \$8,716,000 IN TAX COLLECTION YEAR 2019 AND BY WHATEVER AMOUNTS ARE GENERATED ANNUALLY THEREAFTER BY A MILL LEVY OF NOT MORE THAN 5.4 MILLS AND AN ADDITIONAL SALES AND USE TAX OF NOT MORE THAN 0.55% FOR THE PURPOSES OF FUNDING POLICE, PUBLIC SAFETY AND CODE ENFORCEMENT; THE CONSTRUCTION, OPERATION AND MAINTENANCE OF A POLICE STATION AND OTHER CITY BUILDINGS AND FACILITIES; AND THE CONSTRUCTION AND MAINTENANCE OF STREETS, ALLEYS, CURBS, GUTTERS, SIDEWALKS AND RELATED STREET IMPROVEMENTS; PROVIDED THAT THESE INCREASED TAXES SHALL NOT BE COLLECTED AFTER DECEMBER 31, 2043?

Total City Fiscal Year Spending

Fiscal Year

2018 (estimated)	\$49,902,999
2017 (actual)	\$47,941,018
2016 (actual)	\$47,436,436
2015 (actual)	\$47,664,284
2014 (actual)	\$46,306,915

Overall percentage change from 2014 to 2018	7.8%
Overall dollar change from 2014 to 2018	\$3,596,084

Proposed Tax Increase

City Estimate of the Maximum Dollar Amount
of the Proposed Tax Increase For Fiscal Year 2019
(the First Full Fiscal Year of the Proposed Tax Increase):

BALLOT ISSUE NO. 2A: \$8,716,000

City Estimate of 2019 Fiscal Year Spending
Without Proposed Tax Increase: \$52,860,996

Summary of Written Comments FOR Ballot Issue No. 2A:

In November, voters will be asked to vote on 2A. 2A focuses on public safety and infrastructure. It has two components, a property tax increase of 5.4 mills and sales tax increase of 0.55%. 2A is a simple choice between enabling the city to maintain streets, alleys, curbs and gutters and allowing the hiring of more police officers as we grow. A yes vote solves the revenue issues the city faces, as tax revenues wane due to changes in consumer behavior (on-line shopping that bypasses local sales tax and substantially erodes tax revenue). Even though Durango is growing, tax revenue is flat while expenses grow. The property tax proposed equates to an increase of \$38.88 per year per \$100,000 actual value. For a \$400,000 home this equals an increase in property tax of \$153/year or \$12.75/month. For the sales tax, if you spend \$800/month on taxable items, the 0.55% sales tax increase equals \$4.40 per month, an increase of \$52.80 per year. These modest increases will achieve big results. Our city budget is funded largely by sales tax revenues, which is rapidly declining, so we will soon no longer be able to afford very basic services like maintaining streets and hiring police officers. This proposal is urgent and necessary, providing the foundation of a safe city by meeting the needs of our Police Department and maintaining streets in the most cost-effective way possible by repairing marginal ones and spending a fraction of the cost in preventative maintenance on others.

Maintaining roads is far less expensive than letting them deteriorate to the point of having to fully replace them. 2A allows the city to

properly maintain its roads and avoid more costly tax increases in the future. The police force operates in a building that was originally designed to accommodate less than half of the number of officers and staff they already have. We cannot hire one more officer without funding for a new police station so that we can continue to provide the highest possible level of public safety in our community as the community continues to grow. Our roads and police deserve your yes vote. A no vote costs taxpayers more as the city will be unable to perform cost efficient maintenance operations on infrastructure and it pushes much more expensive reconstruction costs down the road. A no vote is a vote against hiring more police officers with the obvious repercussions of disabling our ability to provide the highest level of public safety. Durango's property tax rate ranks 33 of 34 lowest among our peers in the state. Sales tax is below the median in the same set. We already benefit from very low taxes and this nominal change will not significantly alter how low our taxes are compared to others.

Informal citizen surveys indicate significant support for a hybrid tax approach.

Vote yes on 2A to enable the City to maintain the foundation for a high quality of life.

Summary of Written Comments AGAINST Ballot Issue No. 2A:

2A is a huge \$218 million tax increase and is excessive - both in duration and amount. It is a nonspecific laundry list, a blank check for the next 25 years! Previous sales tax increases required a citizen advisory board to provide recommendations on spending. 2A does not. If \$8.7 million is collected every year for 25 years, revenues will be \$217 million. Assuming 3% annual inflation, total revenue will exceed \$300 million. These revenues will exceed the clearly identified projects, such as a police station.

2A doesn't sunset for 25 years. No one can accurately predict the future for 25 years. This ballot initiative should be for known needs and not a blank check for \$225 million. No one knows what new businesses, state or federal grants, or other revenue will be available

next year, much less in 25 years. 2A (growing to quarter billion dollars) is a too large, poorly focused "wish list". The request is amorphous and ill-defined. It attempts to cover all bases without making hard choices and setting priorities. Taxes for residents will increase by more than a quarter billion dollars in 25 years. The tax increase contains no detailed listing of anticipated expenditures, only broad outlines.

2A uses "public safety" to "sell" a \$218 million tax increase. The Council is waving the "public safety" flag for a new police station. Public safety plays only a minor role in the 25 year, quarter billion dollar tax increase. There is existing revenue that can be better spent on critical infrastructure, 2A must be denied. Funding a new police station should be voted separately.

The tax increase will accelerate growth. Taxpayers are being asked to accelerate growth, to the detriment of many other projects. Immediate needs are only a small part of the tax proposal. Residents should not be expected to bear the entire burden of future growth. Spending and austerity measures have not been addressed. Council needs to demonstrate they can control spending growth before asking taxpayers for a tax increase. Rather than plan and spend frugally in recent years, the City has increased employees and expenses so that now the financial outlook is purportedly bleak. Over the past 3 years taxpayers saw increase in sewer and water bills, higher taxes for trails, schools and fire protection, higher trash pickup & recycling fees, parking fees & fines, and fines for traffic control. From 2011 through 2017, the total operating expenses of the City increased 31%. The number of employees grew by 25%. However, the population increased only 9%. Commercial properties pay a much higher property tax rate than residential. Many businesses will be forced to pass the increased property tax on to customers. Any new sales tax will also be paid by customers. 2A will increase the cost of local goods and encourage consumers to shop online and elsewhere. If 2A passes and the State sales tax increase passes, sales tax in Durango will reach 9.07%. Voting no will help keep our dollars local.

Town of Bayfield

BALLOT ISSUE 2C:

SHALL THE TOWN OF BAYFIELD TAXES BE INCREASED BY \$100,000 IN 2019 (FIRST FULL FISCAL YEAR OF SUCH TAX INCREASE), AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY IMPOSING, EFFECTIVE JANUARY 1, 2019, A NEW OCCUPATION TAX ON THE OCCUPATION OF SELLING WITHIN THE TOWN RETAIL MARIJUANA AND RETAIL MARIJUANA PRODUCTS PERMITTED BY ARTICLE XVIII, SECTION 16 OF THE COLORADO CONSTITUTION (BUT NOT ON THE SALE OF MEDICAL MARIJUANA PURSUANT TO ARTICLE VIII, SECTION 14 OF THE COLORADO CONSTITUTION), SUCH TAX TO BE IMPOSED AT A MAXIMUM RATE OF TEN DOLLARS PER SINGLE RETAIL TRANSACTION FOR THE SALE OF RETAIL MARIJUANA OR RETAIL MARIJUANA PRODUCTS WITHIN THE TOWN (WHICH TAX MAY BE ADJUSTED FROM TIME TO TIME BY THE BOARD OF TRUSTEES WITHOUT FURTHER ELECTIONS SO LONG AS IT DOES NOT EXCEED TEN DOLLARS PER RETAIL TRANSACTION) IN ACCORDANCE WITH ANY ORDINANCES HEREAFTER APPROVED BY THE BOARD OF TRUSTEES, PROVIDED THAT ANY SUCH TAX SHALL BE IMPOSED ONLY IF THE SALE OF RETAIL MARIJUANA IS PERMITTED WITHIN THE TOWN, AND NOTHING HEREIN SHALL BE CONSTRUED AS APPROVING THE SALE WITHIN THE TOWN OF RETAIL MARIJUANA OR RETAIL MARIJUANA PRODUCTS; AND SHALL THE PROCEEDS OF ANY SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND SPENT BY THE TOWN AS A VOTER-APPROVED REVENUE CHANGE, WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, AND WITHOUT LIMITING IN ANY YEAR THE AMOUNT OF OTHER REVENUES THAT MAY BE COLLECTED AND SPENT BY THE TOWN?

The following information is provided by the Town under the provisions of the Colorado Constitution, Article X, Section 20(3) which requires the Town to provide the following information:

FISCAL YEAR SPENDING:

YEAR	SPENDING
2018 - Estimated	\$2,654,904.00
2017	\$2,727,992.00
2016	\$2,665,801.64
2015	\$2,389,387.00
2014	\$2,420,488.00

OVERALL PERCENTAGE CHANGE:	10%
OVERALL DOLLAR CHANGE:	\$234,416.00

Estimated Maximum Dollar Amount of Tax Increase For 2019	\$100,000.00
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Estimated Fiscal Year Spending Without Proposed Tax Increase	\$2,598,788.00
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Summary of Written Comments FOR Ballot Issue 2C:

No comments were filed by the Constitutional deadline.

Summary of Written Comments AGAINST Ballot Issue 2C:

No comments were filed by the Constitutional deadline.

Pine River Public Library

BALLOT ISSUE 6A:

SHALL LA PLATA COUNTY PROPERTY TAXES FOR THE SUPPORT OF THE PINE RIVER PUBLIC LIBRARY DISTRICT BE INCREASED \$454,185 ANNUALLY IN 2019 (THE FIRST FULL FISCAL YEAR) AND BY SUCH AMOUNTS AS MAY BE GENERATED ANNUALLY THEREAFTER BY AN INCREASE IN THE TOTAL MILL LEVY TO 4.5 MILLS (AN INCREASE OF 2.0 MILLS FROM THE EXISTING MILL LEVY, PROVIDED THAT THE TOTAL MILL LEVY MAY BE ADJUSTED TO OFFSET REVENUE LOSSES FROM REFUNDS, ABATEMENTS AND CHANGES TO THE PERCENTAGE OF ACTUAL VALUATION USED TO DETERMINE ASSESSED VALUATION), IN ORDER TO MAINTAIN AND IMPROVE LIBRARY SERVICES, AND SHALL ALL REVENUES AND ANY EARNINGS FROM THE INVESTMENT OF SUCH REVENUES BE COLLECTED, RETAINED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITS WHICH WOULD OTHERWISE APPLY UNDER ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER REVENUE LIMITATION OR RESTRICTION SET FORTH IN THE LAWS OF THE STATE, INCLUDING, WITHOUT LIMITATION, C.R.S. SECTION 29-1-301?

Total District Fiscal Year Spending

Fiscal Year	
2018 (estimated)	\$ 845,146
2017 (actual)	\$ 857,194
2016 (actual)	\$ 830,038
2015 (actual)	\$ 839,472
2014 (actual)	\$ 734,240
Overall percentage change from 2014 to 2018	15%
Overall dollar change from 2014 to 2018	\$ 110,906

Proposed Tax Increase

District Estimate of the Maximum Dollar Amount
of the Proposed Tax Increase For Fiscal Year 2019
(the First Full Fiscal Year of the Proposed Tax Increase):

BALLOT ISSUE NO. 6A \$ 454,185

District Estimate of 2019 Fiscal Year Spending
Without Proposed Tax Increase: \$870,500

Summary of Written Comments FOR Ballot Issue No. 6A:

The Pine River Library is much more than just a library; it functions in many ways like a community center in that it offers so many programs, services, educational and recreational opportunities for both children and adults. Programs range from early literacy classes and STEM programming for children to estate planning classes, radon testing programs, crafting, gardening, health programs, musical performances, movies, notary services for adults. The range of programs and services is wide-ranging and continues to grow.

The number of young people who attend the library is impressive. The community recognizes the value of having a safe and productive environment where kids can hang out. It's important for youth to learn community skills such as helping others, thanking staff, doing homework and learning how to be responsible. In addition to the guidance they receive at home and school, the library staff plays a major role in helping them acquire worthwhile skills and values. The library staff strive to make the library an inclusive place where people feel valued and accepted regardless of their diverse interests.

The taxes that sustain our library have been reduced dramatically over the past several years due to oil and gas revenues decreasing. At the same time, Bayfield continues to grow and the demand for our library and its activities continue to rise. Without a consistent revenue source, the library would be forced to eliminate programs and cut hours and staff. The library district has not requested a mill levy increase since 1999. Please vote YES on the November ballot initiative to increase the mill levy for the Library by two mills so that the Pine River

Valley can continue to enjoy our library, which was designated as the 2014 Best Small Library in America by Library Journal and the Gates Foundation. A Yes Vote will cost a homeowner of a \$300,000 home an increase of \$3.60 per month. This is money well-spent in our amazing community.

Summary of Written Comments AGAINST Ballot Issue 6A:

No comments were filed by the constitutional deadline.

Fort Lewis Mesa Fire Protection District

BALLOT ISSUE 6B:

SHALL THE FORT LEWIS MESA FIRE PROTECTION DISTRICT TAXES BE INCREASED BY ONE HUNDRED TWENTY THOUSAND, SEVEN HUNDRED THREE DOLLARS (\$120,703) (FIRST FISCAL YEAR DOLLAR INCREASE) AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY AN ADDITIONAL AD VALOREM PROPERTY TAX LEVY OF TWO AND ONE HALF (2.5) MILLS, (RESULTING IN AN EXPECTED 2019 ANNUAL INCREASE OF \$18.00 FOR A RESIDENCE WORTH \$100,000), AND SHALL SUCH INCREASE IN REVENUES AND ANY INVESTMENT INCOME THEREON BE COLLECTED AND SPENT AS A VOTER APPROVED REVENUE CHANGE AS AN EXCEPTION TO ANY SPENDING, REVENUE RAISING OR OTHER LIMITATION OF ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION OR ANY OTHER LAW; AND SHALL THE REVENUE FROM THE DISTRICT PROPERTY TAX LEVY AND INVESTMENT INCOME THEREON ALSO BE APPROVED FOR 2019 AND EACH SUBSEQUENT YEAR THEREAFTER AS AN INCREASED LEVY UNDER C.R.S. SECTION 29-1-302?

FISCAL YEAR SPENDING

2018	\$378,064 (estimated)
2017	\$464,743 (actual)
2016	\$742,571 (actual)
2015	\$400,784 (actual)
2014	\$653,634 (actual)

The overall percentage change and dollar change from 2014 to 2018 (inclusive) is a percentage decrease of 42% and dollar decrease of \$275,570

Estimated maximum dollar amount of tax increase for 2019
\$120,700

Estimated 2019 fiscal year spending without the proposed tax increase
\$392,293

Summary of Written Comments FOR Ballot Issue 6B:

With the requested increase, recognize the total cost to have emergency response & fire service is still less than \$1/day for 90% of our homeowners.

If not for the Gallagher Amendment we would likely not need this mil increase. Fort Lewis Mesa Fire Protection District is successfully providing emergency medical, fire and rescue response to the Fort Lewis Fire Protection District. Consistent call volume increases average approximately 27%. New services and recreational activities in or near the District (Lake Nighthorse users, and new domestic water service), are creating additional response calls. Because of the Gallagher Amendment, while our volunteer numbers are growing our revenue to support and train those volunteers is being reduced. The 2.6 mill adjustment will increase annual property taxes by \$18 per \$100,000 of value for a residence.

Ballot Question 6B addresses a modest mill levy increase which will allow the District to return its revenue to just above 2015 operating levels. Ballot Question 6B will provide the revenue to fund the following priorities for the department: recover lost operating funds, recruit and retain member Volunteer Firefighters, repair/replace aging equipment, maintain/improve facilities, improve water storage and respond to increased call volume. The mill levy will help realize the District's Long Range Plan to enhance two of the five existing stations and place a new station in the western aspect of the District.

Summary of Written Comments AGAINST Ballot Issue 6B:

No comments were filed by the constitutional deadline.

BALLOT ISSUE 6C:

SHALL THE FORT LEWIS MESA FIRE PROTECTION DISTRICT BE AUTHORIZED TO ADJUST ITS CURRENT AND ALL FUTURE MILL LEVIES, (INCLUDING THE ADDITIONAL 2.5 MILLS IF THE VOTERS APPROVE BALLOT QUESTION 6B), IF, ON OR AFTER JANUARY 1, 2019, THERE ARE CHANGES IN THE METHOD OF CALCULATING ASSESSED VALUATION, INCLUDING A CHANGE IN THE PERCENTAGE OF ACTUAL VALUATION USED TO DETERMINE ASSESSED VALUATION, SO THAT, TO THE EXTENT POSSIBLE, THE ACTUAL TAX REVENUES GENERATED BY SUCH MILL LEVIES ARE NOT LESS THAN THE ACTUAL TAX REVENUES THAT WOULD HAVE BEEN GENERATED HAD SUCH CHANGES NOT OCCURRED?

Summary of Written Comments FOR Ballot Issue 6C:

The 1982 Gallagher Amendment is having unintended consequences for rural Colorado and special districts such as the Fort Lewis Mesa Fire Protection District (FLMFPD). While state lawmakers have acknowledged the amendment is a problem for special districts statewide, as of this writing, there is no planned timeframe to address it.

We are not receiving potential revenue in our fire district because we are measured against the entire state. The Gallagher Amendment was designed to maintain a constant ratio of property tax revenue derived from residential and business properties by reducing the assessment rate (the percent of property value that is subject to taxation) on residential property whenever *statewide* total residential property values increased faster than business property values. In rural areas without many commercial properties, special districts lose tax revenue.

With the current legislation, the district is slated to have a reduction in budget of approximately \$40,000 in 2019 and will continue to see similar reductions in follow on years.

Passage of this ballot question, will authorize the FLMFPD to maintain a steady tax revenue, “de-Gallagherize”, and avoid the negative impact of the Gallagher Amendment in the future. This ballot question supports the District in retaining our independence from this statewide initiative that does not adequately account for our rural and noncommercial tax base.

Volunteer numbers are going up but revenue is going down. Saying yes to Ballot Question 6C, will fix this.

Summary of Written Comments AGAINST Ballot Issue 6C:

No comments were filed by the constitutional deadline.

Ignacio-Allison-Oxford Cemetery District

BALLOT ISSUE 6D:

SHALL IGNACIO-ALLISON-OXFORD CEMETERY DISTRICT TAXES BE INCREASED BY AN AMOUNT NOT TO EXCEED \$42,709 ANNUALLY IN THE FIRST FULL YEAR (2018 TAXES PAYABLE IN 2019), AND BY WHATEVER ADDITIONAL AMOUNTS ARE RAISED ANNUALLY THEREAFTER BY A MILL LEVY AT A RATE OF 0.475 MILLS FOR THE PURPOSE OF PAYING THE DISTRICT'S ADMINISTRATION, OPERATION AND MAINTENANCE EXPENSES; AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN AND SPEND THE PROCEEDS OF SUCH TAXES AND ALL OTHER AMOUNTS RECEIVED ANNUALLY FROM ANY REVENUE SOURCES WHATSOEVER AS A VOTER-APPROVED REVENUE CHANGE WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, SECTION 29-1-301, C.R.S., OR ANY OTHER LAW?

Ignacio-Allison-Oxford Cemetery District Fiscal Year Spending

2018	(estimated)	\$44,350
2017	(actual)	\$67,726
2016	(actual)	\$99,093
2015	(actual)	\$98,119
2014	(actual)	\$72,271

The overall percentage change and dollar change from 2014 to 2018 (inclusive) is a decrease of 39% and a decrease of \$27,921 respectively.

District estimates of maximum dollar amount of tax increase and of District's fiscal year spending without the increase for first full year of proposed tax increase:

Estimated maximum dollar amount of tax increase for 2019
\$42,709

Estimated 2019 fiscal year spending without proposed tax increase
\$55,737

Summary of Written Comments FOR Ballot Issue 6D:

The District services five cemeteries, including Ignacio East Cemetery, Ignacio West Cemetery, Allison Cemetery, Tiffany Cemetery and Oxford Cemetery. Assessed Valuation declined from \$239,487,420 for the 2014 budget to \$187,887,470 for the 2018 budget. Tax revenues declined from \$72,271 in 2014 to a projected \$44,350 in 2018, a loss of 39%.

District expenses for labor, gas, supplies, insurance and equipment continue to increase. Cuts have been made to expenses, especially to payroll hours for employees. The replacement of equipment, mowers and pumps has been deferred, resulting in higher repair costs and a reduction in service. Administrative expenses have been reduced wherever possible so maximum amount possible is available for operating and capital expenditures.

A mill levy of .475 would provide revenue approximately equal to the 2015 level. The cost to property owners would be \$3.42 per \$100,000 fair market value for residential property per year, and \$13.78 per \$100,000 of commercial property per year. Because of valuation of agricultural property, the cost for those owners would be even less.

Summary of Written Comments AGAINST Ballot Issue 6D:

No comments were filed by the constitutional deadline.

Upper Pine River Fire Protection District

BALLOT ISSUE 7A:

SHALL THE UPPER PINE RIVER FIRE PROTECTION DISTRICT AD VALOREM MILL LEVY BE INCREASED OR DECREASED ANNUALLY, COMMENCING IN 2019, TO ACCOUNT FOR ANY CHANGES IN LAW OR THE METHOD BY WHICH ASSESSED VALUATION IS CALCULATED FALLS BELOW THE RESIDENTIAL ASSESSMENT RATE OF 7.2% OCCURRING IN 2018 OR THEREAFTER, SO THAT TO THE EXTENT POSSIBLE, THE ACTUAL TAX REVENUES GENERATED BY THE MILL LEVY, AS ADJUSTED, ARE NEITHER DIMINISHED NOR ENHANCED AS A RESULT OF SUCH CHANGES; THE REVENUES FROM SUCH ADJUSTMENT TO BE USED FOR THE PURPOSE OF PAYING THE DISTRICT'S OPERATIONS, MAINTENANCE, AND OTHER EXPENSES, AND SHALL THE PROCEEDS OF SUCH TAXES AND INVESTMENT INCOME THEREON BE COLLECTED AND SPENT BY THE DISTRICT AS A VOTER APPROVED REVENUE CHANGE IN 2019 AND IN EACH YEAR THEREAFTER, WITHOUT REGARD TO ANY SPENDING, REVENUE-RAISING, OR OTHER LIMITATION CONTAINED WITHIN ARTICLE X, SECTION 20 OF THE COLORADO CONSTITUTION, OR SECTION 29-1-301, COLORADO REVISED STATUES, AND WITHOUT LIMITING IN ANY YEAR THE AMOUNT OF OTHER REVENUES THAT MAY BE COLLECTED AND SPENT BY THE DISTRICT?

Total Upper Pine River Fire Protection District (UPRFPD) Fiscal Year Spending:

2018	\$4,855,239 (estimated)
2017	\$4,600,521 (actual)
2016	\$4,694,282 (actual)
2015	\$4,593,836 (actual)
2014	\$4,475,174 (actual)

Overall percentage change from 2014 to 2018: 8.5%

Overall dollar change from 2014 to 2018: \$380,065

Proposed Tax Increase **

Estimated Maximum Dollar Amount for 2019: \$104,187
Estimated 2019 Spending without Proposed Tax Increase: \$4,640,706

** Note this is not a measure that would result in a tax increase for residential property owners, rather it is a measure that would stabilize residential tax revenue for the District. "Proposed Tax Increase" language is required by TABOR.

Summary of Written Comments FOR Ballot Issue 7A:

The Upper Pine River Fire Protection District financial condition remains sound since voters approved the current mill levy in 2014. Despite an overall tax revenue decrease of \$469,680 or 14.2% from 2014 through estimated 2018, due primarily to the loss of oil and gas tax revenues, the District's finances are healthy. Reduction in taxes has been mostly offset by increasing out-of-District wildfire deployment of equipment and personnel, improved medical insurance billing for EMS services (no direct billing to District tax payers), and significant amounts of National and State grant funds. This ballot initiative simply seeks to preserve and stabilize tax revenue critical to continuing our mission of protecting the lives and property of our citizens. **THIS IS NOT A REQUEST FOR A TAX INCREASE.**

In 1982, voters in Colorado passed the Gallagher Amendment to the State Constitution designed to maintain control over residential property taxes. This amendment established a complicated statewide system and fixed a property tax ratio between residential (45%) and non-residential property (55%). It also fixed a statewide assessment rate for non-residential property (29%) and a variable rate for residential assessments (7.2% for 2018) dependent on perceived statewide property values. This variable residential assessment rate goes down as residential property values rise so as to maintain the above fixed percentages. The problem for Upper Pine, and like entities all across the State, is that a statewide assessment rate reduction is being driven by more rapidly rising residential property values on the Front Range primarily in the five counties surrounding the Denver Metro area. It is projected that this phenomenon will worsen in future years. This causes the unintentional and inappropriate reduction in the assessment rate in areas where property

values are not increasing as rapidly as the Front Range, and hence, reduces revenue to government entities in those areas along the Western slope of Colorado. Unfortunately, while State Legislators have recognized this glitch, they have yet to remedy it. A YES vote will not increase your residential property taxes, rather adjust the mill levy to account for this inadvertent reduction so that the tax burden for the tax payer and revenue to the District remains neutral based on a 7.2% assessment, if warranted. Approval of this measure will result in a neutral impact on residential taxes and the District's tax revenue. Please recognize that it is projected the District, along with other County agencies, will continue to face declining tax revenues from oil and gas extraction. A YES vote on this issue will not offset this revenue decline.

Upper Pine River Fire provides high level, critical infrastructure and services for District residents to protect life and property. To date, the District has been innovative in finding ways to offset substantial reductions in total tax revenues. Annual audits and nationally recognized excellence in financial reporting demonstrate full disclosure and financial transparency of District operations. However, UPRFPD cannot withstand further deterioration of tax revenue as described above without the assistance of District Voters. Please vote YES on this ballot measure.

Summary of Written Comments AGAINST Ballot Issue 7A:

No comments were filed by the constitutional deadline.

Frequently Asked Questions

What if my ballot doesn't come?

If you have not received your ballot within a week after they are mailed, call the County Clerk's office at (970) 382-6296.

What if I have moved and have not updated my registration?

You may submit a paper voter registration to the County Clerk's office or update your registration online at www.govotecolorado.com until Oct. 29 to receive a ballot by mail or go to a Voter Service and Polling Center to update your registration and obtain a ballot through Election Day.

I will be out of town when the ballots are mailed. How do I get a ballot?

Ballots are available on Sept. 22 in the County Clerk's office or you may complete a Voter Registration Application to have the ballot mailed to you at the out of area location.

What if I do not vote on all the candidates or measures?

If you do not vote on all the candidates or measures, your ballot will still be counted for all voted races.

What if I make a mistake, damage or lose my ballot?

You may call the County Clerk's office and request a replacement ballot. One will be mailed to you provided the request is received no later than Oct. 29. Otherwise, you may request a replacement ballot in person at a Voter Service and Polling Center until 7 p.m. on Election Day, Nov. 6.

What if I did not sign my return envelope?

The County Clerk's office will contact you in writing to have you come into the office to sign your envelope. You have until Nov. 14 to sign your ballot in order for your vote to be counted.

When must the voted ballot be returned?

The voted ballot must be **received** in any La Plata County designated dropsite location by 7 p.m. on election night. ***POSTMARKS DO NOT COUNT.***

Where is my secrecy sleeve?

Due to Colorado State law there is no longer a requirement for a secrecy sleeve. Your return ballot envelope includes a privacy layer to secure a voted ballot.

How much postage is required to mail my ballot back?

Your voted ballot can be returned with a standard first class stamp. If you return the ballot to any designated ballot drop site or voter service and polling center location no postage is necessary.

Where may I obtain election results?

Election results are available online at www.laplatacountyclerk.org or in the County Clerk's office at 98 Everett St, Ste C beginning after 7pm on November 6, Election Day.

*** Attention Property Owners ***

If you are an active registered voter in the State of Colorado who does not reside in the Fort Lewis Mesa Fire Protection District or the Upper Pine River Fire Protection District but owns property in the District you are eligible to vote on their ballot issues. In order to obtain a ballot please contact the La Plata County Clerk's office via:

E-mail – elections@co.laplata.co.us

Phone – (970) 382-6296

**TIFFANY LEE PARKER
LA PLATA COUNTY CLERK & RECORDER
98 EVERETT ST., STE. C
DURANGO, COLORADO 81303**

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