

ESTES VALLEY FIRE PROTECTION DISTRICT

RESOLUTION NO. 2026-07

**AMENDED RESOLUTION CALLING FOR A NOVEMBER 3, 2026 SPECIAL
ELECTION ON THE QUESTION OF LEVYING A SALES TAX AND
APPOINTING A DESIGNATED ELECTION OFFICIAL**

WHEREAS, the Estes Valley Fire Protection District ("District") is a quasi-municipal corporation and political subdivision of the State of Colorado and a duly organized and existing special district pursuant to Title 32, Colorado Revised Statutes; and

WHEREAS, the Board of Directors of the District have determined that the interests of the District and the public require a dedicated funding source to carry out the objectives and purposes of the District, and that it seeks to levy a sales tax for that purpose in which the District will collect, retain and spend all revenues generated from such sales tax, as an exemption to the provisions and restrictions set forth in Article X, Section 20 of the Colorado Constitution ("TABOR"); and

WHEREAS, it is necessary to submit to the eligible electors of the District the question of levying a sales tax and the Board hereby determines that such question should be presented to the District's eligible electors at the election to be conducted on November 3, 2026 ("Election"), in accordance with the provisions of the Special District Act ("Act"), the Uniform Election Code of 1992 ("Code"), and TABOR (the Act, Code and TABOR being referred to jointly as the "Election Laws"); and

WHEREAS, the Election is required to be conducted as a coordinated election, and the Larimer County Clerk and Recorder ("County Clerk") is the Coordinated Election Official for the Election and shall be responsible for mailing the notice required pursuant to Article X, Section 20 of the Colorado Constitution ("TABOR Notice"); and

WHEREAS, the District is required to enter into an Intergovernmental Agreement with the County Clerk regarding the conduct of the Election and mailing of the TABOR Notice on or before August 25, 2026, which action was completed; and

WHEREAS, the District intends to cooperate with the County Clerk to provide all necessary ballot titles and notices and various agreements with the County Clerk for the conduct of the Election and mailing of the TABOR Notice.

NOW, THEREFORE, be it resolved by the Board of Directors of the Estes Valley Fire Protection District in Larimer County, State of Colorado that:

1. A special election of the eligible electors of the District shall be held on Tuesday, November 3, 2026, at which Election there shall be submitted to the eligible

electors of the District the question in substantially the form as stated in the ballot title attached as Exhibit A hereafter set forth.

2. The Board hereby designates Kara Winters as the Designated Election Official for the conduct of the Election on behalf of the District, who is hereby authorized and directed to proceed with any action necessary or appropriate to effectuate the provisions of this Resolution and of Election Laws or other applicable laws. The Election shall be conducted in accordance with the Election Laws, and other applicable laws. Among other matters, the Designated Election Official shall arrange for the required notices of election, including the TABOR Notice, and direct that all other appropriate actions be accomplished.

3. The Board hereby ratifies the execution of the Intergovernmental Agreement with the County Clerk on behalf of the District, regarding the conduct of the Election and the mailing of the TABOR Notice. The Election and mailing of the District's TABOR Notice shall be in accordance with the provisions of such Intergovernmental Agreements.

4. The Election shall be conducted in coordination with the County Clerk in accordance with all relevant provisions of the Code. The County Clerk is the Coordinated Election Official for the Election and shall be responsible for mailing the TABOR Notice.

5. Pursuant to Section 1-11-203.5, C.R.S., any election contest arising out of a ballot issue or ballot question election concerning the order of the ballot or the form or content of the ballot title shall be commenced by petition filed with the proper court within five (5) days after the title of the ballot issue or ballot question is set.

6. If any part or provision of this Resolution is adjudged to be unenforceable or invalid, such judgment shall not affect, impair, or invalidate the remaining provisions of this Resolution, it being the Board's intention that the various provisions hereof are severable.

7. Any and all actions previously taken by the Designated Election Official or the officers of the Board of Directors or any other persons acting on their behalf pursuant to the Election Laws or other applicable laws, are hereby ratified and confirmed.

8. All acts, orders, and resolutions, or parts thereof, of the Board which are inconsistent or in conflict with this Resolution are hereby repealed to the extent only of such inconsistency or conflict.

9. The provisions of this Resolution shall take effect immediately.

ADOPTED this 31st day of August, 2026.

ESTES VALLEY FIRE PROTECTION
DISTRICT

By: Sandra E Smith
Sandra Smith, Chair

ATTEST:


Secretary

EXHIBIT A TO ELECTION RESOLUTION

SHALL ESTES VALLEY FIRE PROTECTION DISTRICT TAXES BE INCREASED THREE MILLION FIVE HUNDRED THOUSAND (\$3,500,000.00) DOLLARS ANNUALLY IN THE FIRST FULL FISCAL YEAR, AND BY SUCH AMOUNTS AS ARE RAISED ANNUALLY THEREAFTER BY THE IMPOSITION OF A SALES TAX BEGINNING JANUARY 1, 2027 NOT TO EXCEED 0.5% (50 CENTS ON EACH \$100 DOLLARS), UPON EVERY TRANSACTION IN THE DISTRICT WHICH THE STATE IMPOSES A SALES TAX (EXCLUDING GROCERIES AND OTHER EXEMPT ITEMS); FUNDING FROM THE SALES TAX WILL BE USED FOR ANY LAWFUL PURPOSE INCLUDING, BUT NOT LIMITED TO:

- MAINTAINING WILDLAND FIREFIGHTING CAPABILITIES TO INCLUDE SPECIALIZED AND/OR UPGRADED EQUIPMENT AND FIREFIGHTER TRAINING;
- MAINTAINING FIRE APPARATUS AND EQUIPMENT TO EXTEND ITS USEFUL LIFE AND REPLACING AND/OR UPGRADING FIREFIGHTING VEHICLES, COMMUNICATION METHODS, SAFETY GEAR AND OTHER EQUIPMENT AND APPARATUS;
- FUNDING VOLUNTEER FIREFIGHTING GENERAL AND SPECIALIZED TRAINING PROGRAMS, OPPORTUNITIES, AND OVERALL PROGRAM SUPPORT.

AND SHALL ALL DISTRICT SALES TAX REVENUES AND THE EARNINGS FROM THE INVESTMENT OF SUCH REVENUES BE COLLECTED, RETAINED, AND SPENT AS A VOTER APPROVED REVENUE CHANGE NOTWITHSTANDING ANY REVENUE LIMITS PROVIDED BY LAW?