

ESTES VALLEY FIRE PROTECTION DISTRICT

RESOLUTION NO. 2026-07

**A RESOLUTION CALLING FOR A NOVEMBER 3, 2026
SPECIAL ELECTION
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 has determined and hereby determines and declares that the interest of the District and the public interest and necessity require that to carry out the objects and purposes of the District to levy a uniform sales tax and to collect, retain and spend all tax revenues received from such sales tax without regard to the restrictions set forth in Article X, Section 20 of the Colorado Constitution ("TABOR"), Section 29-1-301, C.R.S. and Section 29-1-1702, C.R.S.; and

WHEREAS, the District is authorized pursuant to Sections 32-1-1107 (1), C.R.S., to levy a uniform sales tax, at a rate determined by the Board, upon every transaction or other incident with respect to which a sales tax is levied by the State that occurs within any area of the District, excluding the sale of cigarettes and items exempt under Article 26 of Title 39, C.R.S., subject to approval of the eligible electors of the District; and

WHEREAS, it is necessary to submit to the eligible electors of the District the question of levying the sales tax and receiving and spending all revenues received by the District from its existing general operating mill levy rate and any other source, 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; 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 the County of Larimer, 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 to be set subsequently by a separate resolution of the Board of Directors.

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 authorizes the Fire Chief or Board of Officers to execute 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 Agreement.

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 27th day of July, 2026.

ESTES VALLEY FIRE PROTECTION
DISTRICT

By: Sandra E Smith
Sandra E Smith (Aug 11, 2026 10:36:04 MDT)
Sandra Smith, Chair

ATTEST:

Rebecca Gelsinger
Rebecca Gelsinger (Aug 11, 2026 10:41:36 MDT)
Secretary

Election Resolution - Coordinated (00633197).DOCX

Final Audit Report

2026-08-11

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