

FACTUAL SUMMARY

September 8, 2025

Evans Fire Protection District
2100 37th St, Evans, CO 80620 | (970) 339-3920

Proposed Sales Tax
November 4, 2025 Coordinated Election

FIRE DISTRICT: The Evans Fire Protection District ("**Fire District**") provides fire suppression, fire prevention, public education, technical rescue, water & ice rescue, hazardous material response, community risk reduction, and emergency medical response ("**Emergency Services**") to the residents, properties, and businesses in its jurisdiction. The Fire District protects approximately 10 square miles, sharing the same boundaries as the City of Evans ("**City**"), although the Fire District is a distinct legal entity and is not part of the City.

SUMMARY OF THE ISSUE: The Fire District does not currently have a sales tax and depends primarily on property tax revenues to fund its Emergency Services. The Fire District's property tax revenues come mostly from residential property, taxed at a lower rate than commercial property, and tax revenues have increased much less than the increase in costs for the Fire District's equipment, personnel, and operations. In the past, the Fire District also received some funding from the City; however, the last year that the City will provide funding support is 2026. At the same time, the number of calls for service which the Fire District receives has grown, with the Fire District responding to 2,554 calls for service in 2024, an increase of over 70% since the Fire District was organized in 2012. The Fire District's emergency call volume is anticipated to rise by another approximately 25% in the next ten years, and nearly 50% in the next 20 years. The Fire District's personnel and equipment costs have also risen, with the competitive labor market rate for Colorado firefighters rising by 161% since the Fire District was established in 2012, and equipment costs increasing by 15% to 75% depending on the item.

At the November 4, 2025 coordinated election, the Fire District will ask its citizens to approve a sales tax of 1% (which equals one cent on every dollar). If approved, this sales tax would apply to all purchases within the Fire District's jurisdiction, except for those items that are exempt from sales tax by law, including prescriptions, food for domestic home consumption, diapers, feminine products, and purchases benefiting schools. If successful, the proposal is expected to generate up to \$3,618,195 in revenue in fiscal year 2026 and additional amounts thereafter.

ARGUMENTS AGAINST THE PROPOSAL: If successful, the proposal will increase sales taxes within the Fire District's jurisdiction. For voters who support less taxes and smaller government, the Fire District's increase in tax revenues may be contrary to this objective. The sales tax revenues would fund a variety of Fire District priorities, including hiring additional personnel, replacing apparatus at the end of their useful life, and purchasing new Emergency Services equipment. Voters who support only some of these priorities may be opposed to a new sales tax to fund all of them. Some voters may be opposed to raising additional revenue through a new sales tax as opposed to an increase in the Fire District's property tax, or not raising revenue at all and instead scaling back Fire District services.

ARGUMENTS FOR THE PROPOSAL: Approval of the proposed sales tax will allow the Fire District to supplement revenues that have lagged behind the growth in costs over the past decade, due in part to the lower rate of residential property taxation, and will help replace revenue set to be lost at the end of 2027 when the City's funding support expires. Unlike property tax, a sales tax will be paid by all business patrons, including those who use the Fire District's services but do not own property within the Fire District's jurisdiction, and will help supplement and diversify the slow growth of property tax revenues. If successful, the Fire District will utilize the new sales tax revenues to support its administration, operations, and personnel needs, including striving to fulfill the following priorities:

- Hiring more personnel in order to have enough firefighters on-duty to staff two fire trucks simultaneously;
- Providing competitive market rate pay to retain and attract talented firefighters;
- Scaling operations in order to meet the needs of projected population growth within the Fire District;
- Funding scheduled capital replacements; and
- Purchasing necessary equipment, including personal protective clothing, self-contained breathing apparatus, medical diagnostic equipment, rescue equipment, and new radios to comply with national standards.

THE BALLOT ISSUE: Evans Fire Protection District Ballot Issue – Sales Tax Increase

SHALL THE EVANS FIRE PROTECTION DISTRICT'S TAXES BE INCREASED BY \$3,618,195 (FIRST FULL FISCAL YEAR DOLLAR INCREASE), AND BY WHATEVER AMOUNTS ARE COLLECTED ANNUALLY THEREAFTER, FROM A 1.0 PERCENT SALES TAX COMMENCING ON JANUARY 1, 2026, FOR THE PURPOSE OF REDUCING THE FINANCIAL IMPACTS OF GROWTH ON EXISTING PROPERTY OWNERS BY SHARING THE COST OF FIRE AND EMERGENCY SERVICES WITH BUSINESS PATRONS WHO RESIDE OUTSIDE THE DISTRICT BOUNDARIES AND OFFSETTING LOST REVENUE DUE TO THE LIMIT ON PROPERTY ASSESSMENT RATES, IN ORDER TO:

- MAINTAIN EMERGENCY RESPONDER STAFFING FOR THE DISTRICT'S FIRE STATIONS,
- INCREASE EMERGENCY RESPONDER STAFFING ON FIRE TRUCKS TO AID THE DISTRICT IN STRIVING FOR COMPLIANCE WITH NATIONAL STANDARDS,
- MAINTAIN FIRE AND EMERGENCY SERVICES OPERATIONS AND ADMINISTRATION, AND
- FUND SCHEDULED CAPITAL REPLACEMENTS,

SUCH SALES TAX TO BE IN ADDITION TO ALL OTHER TAXES LEVIED BY THE DISTRICT, AND SHALL THE DISTRICT BE AUTHORIZED TO COLLECT, RETAIN, AND SPEND ALL REVENUE GENERATED BY SUCH TAX IN EXCESS OF THE LIMITATION PROVIDED IN SECTION 20 OF ARTICLE X OF THE COLORADO CONSTITUTION AS A VOTER-APPROVED REVENUE CHANGE AND AN EXCEPTION TO THE LIMITATIONS SET FORTH IN SECTION 29-1-301 OF THE COLORADO REVISED STATUTES, AND ANY OTHER LAW?