

COLORADO STATE FIRE CHIEFS' ASSOCIATION

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MEMORANDUM

To: CSFCA URA/TIF Working Group
From: Paul L. Cooke, Executive Director
Subject: Fire Protection District Percentage of Total Mill Levies
Date: October 15, 2009

Chiefs,

In an effort to better explain and support with data the impact of TIF on fire protection districts, I conducted a limited analysis of fire protection district percentage of total mill levies. For this analysis, I pulled together assessor data for 21 fire protection districts in the northern front range that provide service to municipalities. The attached tables summarize the data.

It could have probably been my hypothesis, but determining an "average" percentage of total mill levies attributable to fire protection districts is problematic.

First, there are significant differences in the mill levies assessed by fire protection districts. I examined the 2008 mill levies for 71 fire protection districts located in Adams, Jefferson, Arapahoe, Douglas, Weld and Larimer Counties. The median levy for these 71 fire protection districts is 7.507 mills. The lowest levy is 0.635 mills (West Douglas County FPD) and the highest is 21.000 mills (Sable-Altura FPD).

Second, there can be significant differences in separate taxing areas within the same fire protection district, based upon differences in overlapping tax entities. The following examples depict the variability of the percentage of total tax burden within a fire protection district.

Fire Protection District Percentage of Total Mill Levies

<u>Fire Protection District</u>	<u>Percentage of Total Mill Levies</u>
West Metro Fire Protection District	
Tax Area 7015	14.7%
Tax Area 7116	10.2%
South Metro Fire Rescue	
Tax Area 1412 (Centennial, Arapahoe County)	9.2%
Tax Area 2971 (Lone Tree, Douglas County)	9.9%
Greater Brighton Fire Protection District	
Tax Area 2032 (Brighton)	13.8%
Tax Area 2166 (Lochbuie)	4.2%

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The "average" percentage of total mill levies attributable to fire protection districts for the 21 fire protection districts examined was 8.6%. The low was 2.5% (South Adams FPD) and the high was 15.7% (Parker FPD).

While it is clear that this analysis needs to be performed for each specific urban renewal area proposal, I believe it is safe for us to use these figures when speaking in general terms about the impact of TIF on fire protection districts. However, in doing so we should reference the limitations of our analysis, as the validity of this data is limited to the Front Range counties that were studied.

Please let me know if you have any comments or questions.

Paul

Fire Protection District Percentage of Total Mill Levies

2008 Tax Year (Unless Otherwise Noted)

Mountain View Fire Protection District

Taxing Authority	Mill Levy
Boulder County (1392)	23.067
St. Vrain School District	46.285
City of Erie	17.775
Northern Colo Water	1.000
Urban Drainage & Flood Ctrl	0.528
High Plains Library District	3.260
Mountain View FPD	11.747
Total Mill Levies	103.662

Fire District Percent of Total 11.3%

Parker Fire Protection District

Taxing Authority	Mill Levy
Douglas County (0800)	19.774
Douglas County School Dist	47.103
Town of Parker	2.602
Parker Water & Sanitation	1.839
Urban Drainage & Flood Ctrl	0.591
Douglas Public Library Dist	4.052
Cherry Creek Water Quality	0.408
Parker Fire Protection Dist	14.215
Total Mill Levies	90.584

Fire District Percent of Total 15.7%

Wellington Fire Protection District

Taxing Authority	Mill Levy
Larimer County (1500)	22.537
Poudre School District	47.989
Town of Wellington	14.230
Northern Colo Water	1.000
Health Dist of N Larimer Cty	2.167
Wellington Fire Prot. Dist.	9.429
Total Mill Levies	97.352

Fire District Percent of Total 9.7%

Windsor-Severance Fire Prot. Dist.

Taxing Authority	Mill Levy
Larimer County (1708)	22.537
Poudre School District	47.989
Town of Windsor	12.030
Northern Colo Water	1.000
Ft. Collins/Loveland Water	1.500
Fort Collins Library District	3.000
S. Fort Collins Sanitation	0.487
Windsor Highlands Metro	30.000
Thompson Valley Health	1.716
Windsor-Severance FPD	6.119
Total Mill Levies	126.378

Fire District Percent of Total 4.8%

Louisville Fire Protection District

Taxing Authority	Mill Levy
Boulder County (0090)	23.067
Boulder Valley School Dist.	39.113
City of Louisville	6.710
Northern Colo Water	1.000
Urban Drainage & Flood Ctrl	0.528
Louisville Fire Prot. Dist.	6.686
Total Mill Levies	77.104

Fire District Percent of Total 8.7%

Arvada Fire Protection District

Taxing Authority	Mill Levy
Jefferson County (1013)	24.346
Jeffco School District	48.284
City of Arvada	4.310
Apex Park & Rec District	5.345
Urban Drainage & Flood Ctrl	0.591
Arvada Fire Protection Dist.	9.558
Total Mill Levies	92.434

Fire District Percent of Total 10.3%

Total Mill Levies	587.514
Fire Dist Total Mill Levies	57.754
Fire District Percent of Total	9.8%

Fire Protection District Percentage of Total Mill Levies

2008 Tax Year (Unless Otherwise Noted)

West Metro Fire Protection District

Taxing Authority	Mill Levy
Jefferson County (7015)	24.346
Jeffco School District	48.284
City of Lakewood	4.711
Bancroft-Clover Water & San	1.746
Urban Drainage & Flood Ctrl	0.591
West Metro Fire Prot. Dist.	13.737
Total Mill Levies	93.415

Fire District Percent of Total 14.7%

South Adams Fire Protection District

Taxing Authority	Mill Levy
Adams County (173)	26.809
School District 27	45.215
City of Commerce City	3.280
South Adams Water & San	3.102
Urban Drainage & Flood Ctrl	0.591
Rangeview Library Dist	3.659
Commerce City Infrastructure	27.000
Potomac Farms Metro Dist.	60.500
South Adams Fire Prot. Dist.	4.300
Total Mill Levies	174.456

Fire District Percent of Total 2.5%

<u>Page 1</u>	
Total Mill Levies	587.514
Fire Dist Total Mill Levies	57.754
Fire District Percent of Total	<u>9.8%</u>

Wheatridge Fire Protection District

Taxing Authority	Mill Levy
Jefferson County (3139)	24.346
Jeffco School District	48.284
City of Wheatridge	1.830
Wheatridge Sanitation Dist.	0.550
Urban Drainage & Flood Ctrl	0.591
Wheatridge Fire Prot. Dist.	4.400
Total Mill Levies	80.001

Fire District Percent of Total 5.5%

Lasalle Fire Protection District

Taxing Authority	Mill Levy
Weld County (0169)	16.804
School District	9.367
Town of Lasalle	22.344
Northern Colo Water	1.000
Central Colorado Water	1.846
High Plains Library District	3.260
Aims Junior College	6.323
Lasalle Fire Protection Dist.	2.155
Total Mill Levies	63.099

Fire District Percent of Total 3.4%

<u>Page 2</u>	
Total Mill Levies	636.348
Fire Dist Total Mill Levies	43.542
Fire District Percent of Total	<u>6.8%</u>

North Metro Fire Rescue

Taxing Authority	Mill Levy
Adams County (134)	26.809
School District 12	69.671
City of Northglenn	11.597
Rangeview Library Dist	3.659
Urban Drainage & Flood Ctrl	0.591
North Metro Fire Rescue	11.268
Total Mill Levies	123.595

Fire District Percent of Total 9.1%

Milliken Fire Protection District

Taxing Authority	Mill Levy
Weld County (4098)	16.804
School District RE5J	30.906
Town of Milliken	21.799
Thompson River Rec Dist.	3.594
Northern Colo Water	1.000
High Plains Library District	3.260
Aims Junior College	6.323
Centennial Crossing Metro	10.000
West Greeley Conservation	0.414
Milliken Fire Protection Dist.	7.682
Total Mill Levies	101.782

Fire District Percent of Total 7.5%

<u>Total</u>	
Total Mill Levies	1223.862
Fire Dist Total Mill Levies	101.296
Fire District Percent of Total	<u>8.3%</u>

Fire Protection District Percentage of Total Mill Levies

2008 Tax Year (Unless Otherwise Noted)

Bennett Fire Protection District

Taxing Authority	Mill Levy
Arapahoe County (1079)	14.609
Developmental Disabilities	1.000
Bennett School Dist 29J	35.724
Town of Bennett	11.950
Arapahoe Library District	4.827
Lost Creek Water District	0.818
N Kiowa Bijou Groundwater	0.029
Bennett Fire Protection Dist.	8.907
Total Mill Levies	77.864

Fire District Percent of Total 11.4%

Hudson Fire Protection District

Taxing Authority	Mill Levy
Weld County (0307)	16.804
School District RE3J	26.196
Town of Hudson	30.343
Northern Colo Water	1.000
Central Colorado Water	1.846
High Plains Library District	3.260
Aims Junior College	6.323
Hudson Fire Protection Dist.	3.697
Total Mill Levies	89.469

Fire District Percent of Total 4.1%

Total From Page 2

Total Mill Levies	1223.862
Fire Dist Total Mill Levies	101.296
Fire District Percent of Total	8.3%

Cunningham Fire Protection District

Taxing Authority	Mill Levy
Arapahoe County (0778)*	15.609
Cherry Creek School District	49.569
City of Centennial	5.054
Arapahoe Park & Rec Dist.	8.000
Urban Drainage & Flood Ctrl	0.591
E Cherry Creek Valley W & S	4.905
Arapahoe Library District	4.827
Cunningham Fire Prot. Dist.	14.620
Total Mill Levies	103.175

Fire District Percent of Total 14.2%

South East Weld Fire Protection District

Taxing Authority	Mill Levy
Weld County (0303)	16.804
School District RE3J	26.196
Town of Keenesburg	17.594
Lost Creek Groundwater	0.818
Central Colorado Water	0.540
High Plains Library District	3.260
Aims Junior College	6.323
SE Weld Fire Protection Dist.	5.764
Total Mill Levies	77.299

Fire District Percent of Total 7.5%

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Total Mill Levies	499.902
Fire Dist Total Mill Levies	45.256
Fire District Percent of Total	9.1%

Platteville - Gilcrest Fire Prot. Dist.

Taxing Authority	Mill Levy
Weld County (0170)	16.804
School District	9.367
Town of Gilcrest	24.668
Northern Colo Water	1.000
High Plains Library District	3.260
Aims Junior College	6.323
Platteville - Gilcrest FPD	3.803
Total Mill Levies	65.225

Fire District Percent of Total 5.8%

Fort Lupton Fire Protection District

Taxing Authority	Mill Levy
Weld County (0879)	16.804
School District RE8	24.220
Town of Fort Lupton	25.952
Central Colorado Water	1.846
High Plains Library District	3.260
Aims Junior College	6.323
Fort Lupton Fire Prot. Dist.	8.465
Total Mill Levies	86.870

Fire District Percent of Total 9.7%

Total

Total Mill Levies	1723.764
Fire Dist Total Mill Levies	146.552
Fire District Percent of Total	8.5%

Fire Protection District Percentage of Total Mill Levies

2008 Tax Year (Unless Otherwise Noted)

Larkspur Fire Protection District

Taxing Authority	Mill Levy
Douglas County (0179)	19.774
Douglas County RE-1 Schools	47.103
Town of Larkspur	10.050
Cedar Hill Cemetery Assn	0.114
Douglas Public Library Dist	4.052
Larkspur Fire Prot. District	13.207
Total Mill Levies	94.300

Fire District Percent of Total 14.0%

South Metro Fire Rescue

Taxing Authority	Mill Levy
Arapahoe County (1412)	14.609
Developmental Disabilities	1.000
Cherry Creek School District	49.569
City of Centennial	5.054
Arapahoe County Rec District	0.846
Urban Drainage & Flood Ctrl	0.591
Arapahoe W&W PID	16.700
Arapahoe Library District	4.827
Cherry Creek Basin Authority	0.408
South Metro Fire Rescue	9.452
Total Mill Levies	103.056

Fire District Percent of Total 9.2%

Total From Page 3

Total Mill Levies	1723.764
Fire Dist Total Mill Levies	146.552
Fire District Percent of Total	8.5%

Greater Brighton Fire Protection Dist.

Taxing Authority	Mill Levy
Weld County (2032)	16.804
School District 27J	45.215
Town of Brighton	6.650
Central Colorado Water	1.846
High Plains Library District	3.260
Greater Brighton FPD	11.795
Total Mill Levies	85.570

Fire District Percent of Total 13.8%

South Metro Fire Rescue

Taxing Authority	Mill Levy
Douglas County (2971)	19.774
Douglas County RE-1 Schools	47.103
City of Lone Tree	0.000
Urban Drainage & Flood Ctrl	0.591
South Suburban Park & Rec	6.830
Southgate Sanitation District	0.613
Park Meadows Metro Dist	6.712
Douglas Public Library Dist	4.052
South Metro Fire Rescue	9.452
Total Mill Levies	95.127

Fire District Percent of Total 9.9%

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Total Mill Levies	793.288
Fire Dist Total Mill Levies	69.438
Fire District Percent of Total	8.8%

Greater Brighton Fire Protection Dist.

Taxing Authority	Mill Levy
Weld County (2166)	16.804
School District RE3J	26.196
Town of Lochbuie	11.624
Central Colorado Water	0.540
High Plains Library District	3.260
Silver Peaks Metro Dist	204.472
Greater Brighton FPD	11.795
Aims Junior College	6.323
Total Mill Levies	281.014

Fire District Percent of Total 4.2%

West Metro Fire Protection District

Taxing Authority	Mill Levy
Jefferson County (7116)	24.346
Jeffco School District	48.284
City of Lakewood	4.711
Denver West Metro	35.000
Urban Drainage & Flood Ctrl	0.591
Pleasant View Metro Dist	7.000
Pleasant View W. & S. Dist.	0.552
West Metro Fire Prot. Dist.	13.737
Total Mill Levies	134.221

Fire District Percent of Total 10.2%

Total

Total Mill Levies	2517.052
Fire Dist Total Mill Levies	215.990
Fire District Percent of Total	8.6%