

Colorado State Forest Service
SB09-105 — Removal of the Statutory Limit to Raise Taxes
for Firefighting Fires



Summary

SB09-105, concerns removal of the statutory limit on the amount that may be raised in a single year by a special property tax levied by a board of county commissioners for the purpose of fighting specified types of fires in a county.

Talking Points

- Current law allows counties, with voter approval, to impose a special property tax to generate funding for the purpose of fighting both forest and prairie fires. The tax cannot exceed one mill (\$1 per \$1,000 of taxable value) or \$500,000 per year, whichever is less. This bill removes the limit and allows counties to impose any tax level approved by voters.
- The bill allows for an increase in the property taxes imposed by certain counties, if approved by voters. The actual increase cannot be estimated, but will depend on how much counties choose to seek, and how much voters choose to approve. Further, because any increase in property taxes is subject to voter approval, the bill is assessed as having a conditional fiscal impact.
- Wildland-urban interface areas have expanded in the past 20 years and are expected to keep growing.
- Wildland firefighting within wildland-urban interface areas has grown in complexity.
- Protecting the public, homes, infrastructure, and natural resources begins at the local level and, as fires grow, expands to include resources from fire protection districts, counties, state, and federal agencies.
- Costs of wildland firefighting have increased along with the values that need to be protected.
- SB09-105 allows the public in each county to set the levy amount for the prevention, control, and/or extinguishment of wildfires.

Additional Information

It is the duty of the sheriff, undersheriffs, and deputies, in case of any forest or prairie fire, to assume charge thereof or to assist other governmental authorities in such emergencies for controlling or extinguishing such fires, and, for assisting in so doing, they may call to their aid such person as they may deem necessary. The state forester may assume the duty with concurrence of the sheriff. The board of county commissioners of any county may allow the sheriff, undersheriffs, deputies, municipal or county fire departments, fire protection districts, fire authorities, and such other persons as may be called to assist in controlling or extinguishing such fires such compensation and other expenses necessarily incurred as it may deem just. The board of county commissioners of any county in this state may make such appropriation as it may deem proper for the purpose of controlling fires in its county. The board of county commissioners is authorized to levy a special tax subject to approval of the voters upon every dollar of valuation of assessment of the taxable property within the county for the purpose of creating a fund that shall be appropriated, after consultation with representatives of fire departments, fire protection districts, and fire authorities in the county, to prevent, control, or extinguish such fires anywhere in the county and to fix the rate of levy.

Signed by the Governor on April 30, 2009.