

PLATEAU VALLEY FIRE PROTECTION DISTRICT



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FACTUAL SUMMARY NOVEMBER 4, 2025 ELECTION FOR VOTER AUTHORIZATION TO WAIVE THE NEW STATUTORY REVENUE CAP

THE FIRE DISTRICT. Since 1967, the Plateau Valley Fire Protection District ("*Fire District*") has provided the community with fire suppression, rescue, extrication, hazardous materials, emergency medical, ambulance, and community risk reduction services. The Fire District currently has 11 full- and part-time paid firefighters and 14 volunteer firefighters.

SUMMARY OF THE ISSUE. Although the Fire District's voters previously voted to exempt the Fire District from various limits on annual revenue increases otherwise imposed by state law, the General Assembly enacted a new annual revenue limit in 2024 that—if not removed by the Fire District's voters—will restrain the Fire District's ability to use additional revenue increases to support its emergency services in the future. Specifically, the new statutory revenue cap—if not removed—will limit biennial increases of qualified revenue to no more than 10.5 percent during any two-year property tax assessment period. To ensure continued funding for the Fire District's operational needs and to prevent service cuts, the Fire District has determined to ask the Fire District's voters to remove this new statutory cap on annual revenue increases.

THE BALLOT ISSUE. During its meeting on September 3, 2025, the Fire District's Board of Directors adopted a Resolution to formally seek voter approval to permanently exempt the Fire District from the new statutory cap on biennial increases of qualified revenue, through the following ballot issues:

Plateau Valley Fire Protection District Ballot Issue 6D

SHALL THE PLATEAU VALLEY FIRE PROTECTION DISTRICT WAIVE THE 5.25% PROPERTY TAX LIMIT FOR ALL FUTURE PROPERTY TAX YEARS TO ALLOW FOR THE DISTRICT TO RETAIN PROPERTY TAX REVENUE FOR THE PURPOSES OF MAINTAINING ADEQUATE STAFFING, PROCURING AND MAINTAINING FIRE FIGHTING AND OTHER LIFE SAVING EQUIPMENT AND APPARATUS, AND FOR OTHER OPERATIONAL AND CAPITAL NEEDS?

___ YES/FOR
___ NO/AGAINST

ARGUMENTS AGAINST THE PROPOSAL. If successful, the proposal will permit the Fire District to retain increased qualified property tax revenue in excess of 10.5 percent during any two-year

assessment period. For voters who support less government services and "smaller" government, the proposed waiver of the new statutory revenue cap may be contrary to this objective. If not waived, the revenue cap may limit the qualified property tax revenue available to support a number of Fire District priorities, including maintaining current staffing levels and accounting for increasing staffing costs including the increasing costs of benefits and salary adjustments to account for increased costs of living and maintaining and potentially expanding the Fire District's life-saving equipment, vehicles, and facilities. Some voters may be opposed to allowing the Fire District to retain increased qualified property revenues over the new statutory cap and may prefer to have those amounts returned to the Fire District's voters.

ARGUMENTS FOR THE PROPOSAL. The Fire District's voters previously voted to exempt the Fire District from the preexisting revenue limits imposed by state law, and the new revenue limit is going to create uncertainty and additional administrative costs that will impair the Fire District's ability to provide emergency services. If the Fire District's request to waive the new statutory revenue limit does not pass, the Fire District will be forced to incur additional administrative expenses, including for outside accounting and legal services, to analyze, interpret, and apply the new statutory revenue cap. The Fire District will incur these costs every year, and this will force the Fire District to divert existing revenues away from providing critical emergency services to voters and properties through the Fire District's service territory. This may result in deterioration of the Fire District's emergency services, which might in turn impact Insurance Services Office ("ISO") ratings and result in additional property insurance rates for residences and businesses.