

South Metro Fire Rescue Fire Protection District  
Special Board of Directors' Meeting Minutes  
September 20, 2021

Present:

Jim Albee, Chair	Bob Baker, Fire Chief
Renee Anderson, Vice Chair	Mike Dell'Orfano, Assistant Chief
William Shriver, Treasurer	Tobias Kirschke, Assistant Chief
Hank Eng, Secretary	Kevin Milan, Assistant Chief
Cindy Hathaway (Excused Absence)	Jon Adams, Assistant Chief
Alison Rausch	Kristin Eckman, Chief Communications Officer
Sue Roche	Camie Chapman, Human Resources Director
	Dillon Miskimins, Chief Financial Officer (Absent)
	Breann Aragon, Controller
	Bob Cole, Legal Counsel

Others Present: SMFR Staff

**MEETING CALLED TO ORDER**

Chair Albee called the special meeting of the South Metro Fire Rescue Fire Protection District to order at 6:01 p.m. and welcomed everyone to the meeting.

**PLEDGE OF ALLEGIANCE**

Chair Albee led the Pledge of Allegiance to the United States of America.

**ROLL CALL**

Board Members Albee, Anderson, Shriver, Rausch, Roche and Eng were present in person.

**PRESENTATION**

Jefferson County Assessor – Scot Kersgaard provided a short personal biography and introduced Tax District GIS Administrator Dylan Beauvais, who is responsible for identifying, maintaining and updating parcel maps and ownership records. Mr. Kersgaard presented an overview of the responsibilities of the Assessor's Office & his staff's commitment to provide fair and accurate assessments of property values. Mr. Kersgaard also provided a brief history of the intent and evolution of abatements and answered questions from the board about the appeals process, collection & distribution of abatements and the chain of command through the Board of Equalization, Board of Assessment Appeals and District Court.

Chief Dell'Orfano reminded that Staff will be continuing the abatement and additional budget items tonight.

The Board thanked Mr. Kersgaard for his presentation.

**ACTION ITEMS**

N/A

**DISCUSSION ITEMS**

2022 Budget – Staff

- Abatements – Per the Board's request, Chief Dell'Orfano reminded that the Board was provided with information from Legal Counsel regarding the authority to impose abatements and refunds mill levies and its

application to the District as well as the option for an Executive Session if the Board would like to discuss legal arguments for or against whether it is appropriate to collect the funds.

Controller Aragon provided a definition of abatement and presented a table that showed total SMFR abatements that could be collected in 2022 by county. She also provided a list of local fire and other special districts that certified an abatement mill levy in 2020; noting that four out of the nine fire districts in Douglas County collected abatements. For 2020, SMFR's abatement mill levy would have produced \$697,200 and is projected to increase to \$942,606 in 2022, which would increase SMFR's total mill levy from 9.25 to 9.32. Staff is looking for direction on whether or not the Board would like to collect the abatements.

At Director Shriver's request, Staff will provide a list of properties that requested abatements. Controller Aragon reported that the abatement totals provided are specific to our district by using the assessed value and backing it into the mill levy equivalent. Controller Aragon & Legal Counsel Cole confirmed that the regular mill levy and abatement mill levy show up as a combined amount on citizens' tax statement.

At Director Anderson's request, Controller Aragon stated it is difficult to get a sense of how much the abatements will adjust percentagewise each year but projecting an 8 percent increase for 2022. Adding that there is a whole myriad of information that is provided from the counties each month, including how much may be needed to make up for our uncollected fees, believing that every year ends with a 99+ percent collection rate amongst the various imposed fees. Staff budgets 100% of the assessed value at the mill levy that the Board sets but would likely be able to make an allowance for the uncollectable. Staff will be making the preliminary budget presentation at the October 4<sup>th</sup> meeting with more detail and opportunity for discussion.

Chair Albee reminded that at some point the board needs to provide direction on whether or not we want to collect the \$942,606 and asked the Board members what additional information they would like to see.

Director Shriver stated that he is against raising the mill levy for all citizens & Director Anderson agreed.

Director Eng compared the abatements to small TIF areas and suggested budgeting at a lower percentage so that we do not have to think about collecting to cover the abatements.

Director Rausch stated that she tends to side with Directors Shriver and Anderson but would also like to know what Jefferson County is doing to make their appeal numbers go down & maybe Douglas and Arapahoe County should follow suit.

Director Roche stated that she would also like to know what is going on that we are down almost a million dollars and would like to know what the Board can do to make a change. Director Roche added that she would also like to know the total residential and commercial abatement amounts, not specific addresses, which might help her make a better-informed decision.

- Senate Bill 21-293: Business Personal Property Tax Exemption – Controller Aragon reminded a copy of the senate bill was in the board's packet and provided a definition of the business personal property taxes. Explaining that the District has a one-time opportunity to forgive up to 100% of taxes on business personal property. There is more information to come before December, but Controller Aragon estimated about \$7 million, at 100%, would be given back to the taxpayers who had paid taxes on business personnel property.

Chair Albee polled the Board members, and it was agreed that no further discussion was needed.

- Fund Structure – Controller Aragon, at the Board's request, provided definitions, current fund designations, and two designation options: fund balance illustration & funding capital projects or a combination of the two. Staff just needs a decision by the time of budget adoption in December.

Chair Albee stated his preference is to carry a balance in the Capital Projects Fund as an extension of the philosophy that we pay cash for things and that the balance is to be put toward future larger expenses. The Board agreed.

Controller Aragon will see that the recommendation is implemented for the 2022 budget and monthly financial statements; staff will just need to know how much money the Board would like to place in the Capital Projects Fund.

- Future Election – Assessed Value Stabilization – Chief Dell’Orfano reminded the Board of The Path that was presented at the last work session whether to conduct an election to secure revenue and reviewed the impact on revenue from Senate Bill 21-293 and whether or not Initiative 27 passes as food for thought.

Chair Albee polled the Board, and all agreed they would like to take some time to consider options, so likely not looking at an election in 2022, & would like to receive periodic updates.

### **INFORMATION ITEMS**

- Chief Dell’Orfano provided a preview for the October Board Meeting to include the following:
  - At the October 4<sup>th</sup> meeting, the 2022 budget will be presented for discussion and will satisfy the October 15<sup>th</sup> deadline.
  - At the October 18<sup>th</sup> meeting, there will be a discussion about the May 2022 board election; assuming a mail ballot election, but there will be an opportunity to weigh in on polling place or mail ballot. If there are things that can be provided between now and then to help make the decision, just let him know. Staff may bring back the discussion on concealed carry and other security concerns and obtain Board direction. And a representative from the Town of Parker may be present to provide a partner update.
- The weekly Special Operations Deployment Report was included in the Board’s packet.
- A thank you note was received from a couple who were coming back from a trip to find their street blocked due to a gas leak and wanted to thank the crew for walking them home and then later bringing their car to their house.
- Directors Rausch and Anderson attended the SDA conference where there were some interesting presentations, especially the presentation on the big fires in Eagle and Grand Counties last year. Director Anderson added that she had some good conversation with Ann Terry and Michael Valdez about providing assistance to all special districts to get general information about the election maybe even at the national level or the creation of a coalition. She also talked with Magellan Strategies to see if they wanted to work on this also. She would also be interested to talk to each of the OEM representatives in our district to find out their concerns and ideas.
- Chief Baker reminded that he will be on vacation and unable to attend the October 4<sup>th</sup> meeting; Chief Kirschke will be acting in his place.
- Chief Baker reminded that Tony Palato’s memorial service is tomorrow. Chair Albee acknowledge that although some Board members will be in attendance at the ceremony, the entire Board knows that this is a difficult time, and they are thinking about everyone in the organization.

### **EXECUTIVE SESSION (UPON MOTION)**

N/A

### **NEXT MEETING**

The next Regular Board of Directors’ meeting to be held on October 4, 2021, 6:00 p.m. at 9195 East Mineral Avenue, Centennial, CO

The next Special Board of Directors’ meeting to be held on October 18, 2021, 6:00 p.m. at location TBD.

### **ADJOURNMENT**

Chair Albee adjourned the meeting at 8:14 p.m.

Attested by:



Date:

Oct 4, 2021