

Arvada Fire Protection District Ballot Issue 6C

New 1.0% Sales Tax for Fire, Emergency Medical and Rescue Services (\$23.1M first year)

Measure type	Local TABOR tax increase referred by the Arvada Fire Protection District (AFPD) Board on Aug. 12, 2026. Decided by voters within the district (Arvada, large portions of Wheat Ridge, and unincorporated Jefferson County). Passes with a simple majority.
TABOR	TABOR requires voter approval before any district can create a new tax or raise a tax rate, which is why 6C is on the ballot and why its title opens “Shall Arvada Fire Protection District taxes be increased \$23,100,000...” with the first-year amount. Voters receive a TABOR notice with fiscal information and pro/con summaries. The 5.25% property tax revenue cap AFPD cites is a separate state law, not TABOR.
Mechanism	Creates a new 1.0% district sales tax beginning Jan. 1, 2027, under SB24-194, which in 2024 authorized emergency service districts to levy a sales tax with voter approval.
Revenue	\$23.1M in the first fiscal year (2027) and whatever the tax raises each year after. The Board directed staff to stabilize district finances for at least 10 years. Opponents note this is roughly a 35% increase on a ~\$70M budget.
Exemptions	Groceries, prescription medications, diapers, school activities, and all other categories exempt under state sales tax law (including residential gas and electricity, and machinery and machine tools).
Use of funds	Maintain current service levels: firefighter and paramedic staffing, wildfire mitigation and education, modern emergency vehicles and equipment, and firefighter health, safety and wellness programs. AFPD describes this as holding the status quo, not expanding.
Effect on rate	Arvada’s combined sales tax rate is 7.96% today. It would rise to 8.96% with 6C, and to 9.29% if Ballot Issue 7A (Front Range Passenger Rail) also passes.
Polling	AFPD survey, March 2026 (MOE ~3.25%): 79% approve of AFPD’s performance. A 1% sales tax polled 66% initially and 70% after information; a 7.25-mill property tax polled 54% and 58%. Asked to choose, 51% preferred the sales tax, 17% the property tax, and 18% neither.
Support	AFPD Board of Directors. Presented Oct. 2, 2026 by Jim Whitfield.
Opposition	Arvada for Common Sense. Presented Oct. 2, 2026 by John Marriott. Per AFPD in committee Q&A, the City of Arvada would support a property tax but does not support a sales tax.

1 WHAT IT DOES

AFPD is asking voters to approve a new, ongoing sales tax to close a projected gap between revenue and the cost of operating at current service levels. The district says additional revenue is needed starting in 2027.

Rising costs

- An ambulance that cost \$168,000 in 2012 costs \$354,000 in 2026 (empty). AFPD reports day-to-day cost increases of 73–81% in some categories.
- Upcoming capital needs: heart monitor fleet replacement (\$1.9M), radio replacement (\$1.8M), and SCBA replacement (\$2.9M, versus under \$1M last cycle).

Pressure on existing revenue

- The district relies on property tax. Since 2022 the legislature has reduced residential and nonresidential assessment rates, added valuation discounts, and imposed a 5.25% cap on revenue growth. State backfill is uncertain.
- Medicaid supplemental payments for ambulance service fell by about \$600,000 last year; the district has signals of cuts of up to 75% (a potential ~\$2M loss).
- Prior voter actions: mill levy increase (2010), de-Gallagherization (2018), and Fairmount inclusion (2024, Fairmount voters only).

Regional context

- Westminster and South Adams County fire districts passed sales taxes last year. West Metro, Adams County and Evergreen are among districts expected on the 2026 ballot at 0.5–1%.
- AFPD chose a sales tax over property tax based on polling and community feedback, and sized the request so it would not have to return to voters frequently.

2 THE CASE FOR

As presented by Arvada Fire Protection District

- Protects current service levels. AFPD reports it is fully staffed, on pace with its capital plan after years of deferral, and wants to avoid sliding backward.
- Diversifies revenue away from a property tax base the legislature has repeatedly reduced since Gallagher repeal.
- Voters strongly prefer a sales tax over a property tax (51% to 17%), and polling support for the sales tax is well above a majority.
- Exemptions for groceries, prescriptions, diapers and other necessities limit the impact on essential purchases. Visitors and non-residents who shop in the district share the cost.
- A track record of stewardship: GFOA-certified annual comprehensive financial report and annual third-party audit.
- A larger, stable revenue stream allows a consistent capital plan instead of repeated ballot requests.

3 THE CASE AGAINST

As presented by Arvada for Common Sense

- A 1% sales tax is a very large increase that affects every business that collects sales tax and every customer. It adds about 35% to a ~\$70M district budget.
- Residents already pay for AFPD: opponents say its mill levy is among the highest of any fire district in Colorado (4th highest, per opposition).
- Sales tax is regressive. The exemptions do not cover everything families buy, so lower-income households carry the heaviest relative burden.
- Sales tax is volatile. Opponents argue emergency services should be funded by steady, predictable property tax that tracks inflation.
- Customers will spend less or shop elsewhere, especially online or in lower-tax jurisdictions, with a ripple effect on retail, restaurants and service businesses and their employees.
- Cities depend on sales tax and operate under a practical ceiling on the total rate. A higher district rate narrows the room the City of Arvada has to fund its own services in the future.
- Businesses absorb added costs: card processing fees are charged on the tax as well as the sale, so a higher rate raises merchants' swipe fees. AFPD acknowledged this in committee Q&A.

- AFPD acknowledged in Q&A that property tax is seen as more consistent and sales tax as regressive.

4 BUSINESS IMPACT

Dimension	Implications for Jefferson County employers
Direct cost	• Businesses in the district collect 1% more on taxable sales; customers pay it. On \$1M in annual taxable sales, that is about \$10,000 more collected from customers. • Businesses also pay the higher rate on their own taxable purchases (supplies, furnishings, many services). Manufacturing machinery and machine tools remain exempt. • Merchant fees rise with the tax. Card processing fees are charged on the full transaction, including sales tax, so a higher rate raises fees that the business absorbs and cannot pass through as tax. At typical card rates of about 2–3%, every \$1M in taxable card sales adds roughly \$200–\$300 a year in fees on the new 1% tax alone.
Retail competitiveness	• Arvada’s combined rate would move from 7.96% to 8.96% (9.29% if 7A also passes), widening the gap with online sellers and with nearby jurisdictions that do not add a similar tax. • The gap may narrow over time as neighboring fire districts (Westminster, South Adams, and possibly West Metro and Evergreen) adopt their own sales taxes.
Sales tax vs. property tax	• A property tax alternative would fall heavily on commercial owners, who are assessed at roughly 25–27% of value versus under 7% for residential. A sales tax spreads the cost across all shoppers, including visitors. • Members should weigh which tool better fits their business: retailers and restaurants bear more of a sales tax; property owners and NNN tenants bear more of a mill levy.
Public safety & operations	• Fire, EMS and wildfire mitigation protect employees, customers and property. Service levels affect response times across the district’s commercial corridors. • Without new revenue, AFPD indicates it would have to reduce staffing, mitigation and capital investment starting in 2027.
Municipal revenue	• The City of Arvada funds its operations mainly through sales tax. A higher overlapping rate may limit future city revenue options for roads, police and economic development.
Cumulative ballot effect	• 6C appears alongside 7A (0.333% sales tax), Jeffco Schools 5A/5B (property tax), and statewide fiscal measures. Members report customers and employees are sensitive to cumulative cost-of-living increases.
Partner positions	• AFPD Board: Support. Arvada for Common Sense: Oppose. City of Arvada: prefers a property tax approach, per AFPD. Combined committee on Oct. 2: no position yet; KAPS member survey underway.

SOURCES

- Arvada Fire Protection District, “Sales Tax Initiative, 2026” community outreach presentation and speaker notes
- Jefferson County Clerk & Recorder, “On the Ballot” (Ballot Issue 6C ballot title), jeffco.us/4652/On-the-Ballot
- Arvada Fire Protection District, Ballot Issue 6C page (arvadafireco.gov/331) and talkarvadafireco.com/funding
- Arvada for Common Sense presentation (arvadaforcommonsense.com), Oct. 2, 2026
- Advocacy KAPS Council / JEDC Government Affairs Committee / Olde Town BID meeting notes, Oct. 2, 2026
- Combined sales tax rate for Arvada (7.96%): City of Arvada sales tax information and published rate tables