

AGENDA ITEM SUMMARY

City Council



STAFF

Kelly DiMartino, City Manager

SUBJECT

Resolution 2026-012 Authorizing the Initiation of Exclusion Proceedings of Annexed Properties Within the Territory of the Poudre Valley Fire Protection District and Authorizing an Intergovernmental Agreement with Said District.

EXECUTIVE SUMMARY

The purpose of this item is to authorize the City Attorney to file a petition in Larimer County District Court to exclude the property annexed into the City in 2025 from the Poudre Valley Fire Protection District (the "District") in accordance with state law. The property affected by this Resolution is the Heritage Annexation and the Moor Annexation. Colorado Revised Statutes Section 32-1-502 requires an order of exclusion from the District Court to remove the annexed property from special district territories. The property has been receiving fire protection services from the Poudre Fire Authority and will continue to do so. The City Attorney's Office files the petition in Larimer County District Court each year seeking exclusion for all properties annexed in the previous year that should be removed from the District to avoid double taxation.

STAFF RECOMMENDATION

Staff recommends adoption of the Resolution.

BACKGROUND / DISCUSSION

Property that is within a fire protection district continues to be subject to the District's property tax assessment even after annexation to the City until the property is officially excluded from the District. Exclusion must occur pursuant to state law (C.R.S. Section 32-1-502). The law allows the City to seek exclusion of annexed property from the District so that the property is not subject to property tax assessment by both the District and the City.

In 2025, the City annexed two areas within the territory of the District, the legal description of which is set forth in Exhibit A to the proposed Resolution.

Consistent with the state law, this proposed Resolution authorizes:

1. The City Attorney to file a petition on behalf of the City to exclude the two annexed properties from the District; and
2. The City Manager to enter into an agreement with the District for the continuation of fire protection services within the annexed property.

CITY FINANCIAL IMPACTS

None.

BOARD / COMMISSION / COMMITTEE RECOMMENDATION

None.

PUBLIC OUTREACH

None.

ATTACHMENTS

1. Resolution 2026-012