



# OFFICE OF THE CITY AUDITOR COLORADO SPRINGS, COLORADO

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## 18-15 City of Colorado Springs Wescott Fire Protection District Audit

May 2018

### **Purpose**

The purpose of this audit was to verify that agreed upon changes occurred in tax billing after the opening of Fire Station 22. Property tax billing for the area within the City that was previously served by Donald Wescott Fire

### **Highlights**

Based on our review, we conclude 2018 Donald Wescott Fire Protection District (Wescott) property taxes were removed in accordance with the agreement between the City of Colorado Springs (City) and Wescott.

Colorado Springs Fire Department opened Fire Station 22 in March 2016 in northern Colorado Springs. Before the fire station was built, both Colorado Springs Fire and Wescott provided emergency response to the area. Properties in the area were taxed by Wescott and the City for these services.

After the opening of Fire Station 22, the City and Wescott entered into an intergovernmental agreement (agreement) to eliminate the Wescott property tax from those properties now serviced by Fire Station 22. The agreement was to remove all taxes over a two-year period from 2018 to 2019. Approximately 50% of the properties were to have the property tax removed in 2018 and the remaining 50% in 2019.

The Office of City Auditor reviewed the signed agreement between the Board of Directors of Donald Wescott Fire Protection District and the City of Colorado Springs along with other court documents, which outlined the two-year phase out plan. The El Paso County Assessor's Tax Entity and Levy Information available online was used in our review. Data was reviewed to ensure consistency with the agreement.

In total, there were 4,050 properties, which consist of residential, commercial, and land, that were to have Wescott property taxes removed over the two-year period. For 2018, there were 2,034 properties scheduled to have Westcott property tax removed . All 2,034 properties were reviewed and were found to have had the property tax removed.

We coordinated our work with the Office of the City Attorney, the Colorado Springs Fire Department, and the El Paso County Assessor's Office.

This audit was conducted in conformance with the International Standards for the Professional Practice of Internal Auditing, a part of the Professional Practices Framework promulgated by the Institute of Internal Auditors.