



REGIONAL  
HOUSING  
ALLIANCE

## **S.T.E.E.R. Committee Agenda (Stakeholder Taskforce for Evaluation and Endorsement of Revenue-streams)**

**Date:** Thursday, May 8, 2025

**Time:** 2-3:30 p.m.

**Location:** Durango Chamber Conference Room,  
2301 Main Avenue, Durango, CO

- 1. Welcome and Introductions (5 minutes)**
- 2. Preliminary Financial Analysis of Potential Revenue Streams (25 minutes)**
  - Presented by Hilltop Securities
- 3. Group Discussion: Evaluation of Narrowed Revenue Streams List (45 minutes)**
  - Including pros and cons of each option and feasibility
- 4. Selection of Committee Members for Presentation (10 minutes)**
  - June 12<sup>th</sup> RHA Board Meeting
- 5. Next Meeting – (*placeholder*) Monday, May 19<sup>th</sup> (5 minutes)**
  - Objective: Convene to finalize findings on feasibility of a local funding source and make final recommendations.

# PRELIMINARY TAX ANALYSIS DISCUSSION

## REGIONAL HOUSING ALLIANCE – S.T.E.E.R ADVISORY COMMITTEE

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MAY 8, 2025

# AGENDA & TOPICS FOR DISCUSSION

## Discussion Items

- Summary of Allowable Revenues
- Revenue Analysis
- Other Local Tax Rates
- Comparable Elections
- Next Steps

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## Sources Used for Analysis

- La Plata County FY2023 Audit
- La Plata County FY2025 Budget
- La Plata County Assessor - Mill Levies by District

# PRIMARY REVENUES AVAILABLE TO THE RHA

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## SALES & USE AND PROPERTY TAXES

- The RHA is restricted in the revenue collection measures it is able to impose, subject to voter approval:
  - Sales and use tax,
  - Property tax, and
  - Impact fees.
- The RHA can also charge fees, rents, security deposits, and charges for functions, services or facilities provided by the RHA without voter approval.

### **Sales and Use tax Revenues**

- The RHA can impose a maximum 1.00% sales and use tax within its boundaries upon every transaction or other incident with respect to which a sales or use tax is levied by the State.
  - A 1% sales tax results in a tax of \$0.01 per \$1.00 in retail sales.

### **Property Tax Revenues**

- The RHA can levy a maximum 5.000 mills on taxable property within its boundaries.
  - As of the 2024 certification, 1.000 mill results in approximately \$6.70 in taxes per \$100,000 of actual residential property value and approximately \$29.00 in taxes per \$100,000 of actual commercial property value.

## OTHER REVENUES AVAILABLE TO THE RHA

### IMPACT FEES & LODGER'S TAX REVENUES

#### Impact Fees

- Impact fees can be volatile and are subject to future development within the boundaries of the RHA and which properties an impact fee would be assessed on.
  - The RHA is permitted to impose a \$2 per square foot development impact fee for projects other than moderate or affordable housing projects.
  - They must have an “essential nexus” to the government’s land-use interest and have “rough proportionality” to the development’s impact on the land-use interest.
    - A third party would need to conduct an impact fee study to support these measures before imposing the fee.

#### Lodger's Tax Revenues

- In November 2024, ballot measure 1A passed which allows for the County to reallocate 70% of revenues collected from their 2.00% lodger's tax to childcare and housing.
- HB25-1247 was passed during the 2025 legislative session and allows the lodger's tax rate to be increased to 6.00%, pending voter approval, and expands the allowable uses of the revenues.
  - If this tax was increased to 6.00% and the allocation of revenues remained proportionally the same, this could increase RHA revenues to approximately \$422,000 based on the FY2025 budget.

La Plata County FY2025 Budget Allocation of 2% Lodger's Tax	
Expense	Amount
Community Child Care	\$335,621
La Plata Homes Fund	118,560
LPC Tourism	255,000
Regional Housing Alliance	140,819
Total	\$850,000

## RHA FUNDING NEEDS

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- The RHA has identified the need for a minimum of \$2 million of revenue to support the following initiatives.
  - RHA Operations (3 FTE staff needed ): \$500,000
    - Executive Director, Housing Programs & Communications Manager, Administrative & Finance Coordinator, and General Operating/Financial Systems
  - Catalyst Fund (pre-development feasibility): \$400,000
  - Catalyst Revolving Loan Fund (low-interest loans for projects under construction): \$500,000
  - Land Acquisition & Land Banking: \$500,000
  - Other Opportunities/Resources/Program Support/Grant Matching (to leverage local funds for state and federal programs): \$100,000
- **Given these amounts provide minimal capacity to support housing projects, we have completed our initial analysis to generate \$3 million of revenue.**
- This can easily be adjusted to target amounts as determined by the S.T.E.E.R. Committee.

# PRELIMINARY TAX ANALYSIS

## Sales Taxes

### State of Colorado Department of Revenue Sales Tax Returns by County

2024 Net Taxable Sales	1,614,966,127
Maximum RHA Tax Rate	1.00%
Maximum RHA Revenue	16,149,661

## Property Taxes

### La Plata County - 2024 Certification

Net Assessed Value	2,059,038,100
Maximum RHA Mill Levy	5.000
Maximum Revenue	10,295,191

## Tax Scenarios - \$3 Million of Annual Revenue

	Sales Tax		Property Tax	
	Tax Rate	Revenue Target	Tax Rate	Revenue Target
Scenario 1: 25% ST; 75% PT	0.05%	750,000	1.093	2,250,000
Scenario 2: 50% ST; 50% PT	0.10%	1,500,000	0.729	1,500,000
Scenario 3: 75% ST; 25% PT	0.14%	2,250,000	0.365	750,000

Sources: [Sales County Report 2016 To Date.xlsx - Google Sheets](#); La Plata County FY2025 Budget

## OTHER SALES TAX RATES

City of Durango		Town of Bayfield		Town of Ignacio	
Entity	Tax Rate	Entity	Tax Rate	Entity	Tax Rate
State of Colorado	2.90%	State of Colorado	2.90%	State of Colorado	2.90%
County	2.00%	County	2.00%	County	2.00%
City of Durango	3.50%	Town of Bayfield	3.00%	Town of Ignacio	3.00%
<b>Total</b>	<b>8.40%</b>	<b>Total</b>	<b>7.90%</b>	<b>Total</b>	<b>7.90%</b>
<b>Taxes Due for \$100 Purchase</b>	<b>\$8.40</b>	<b>Taxes Due for \$100 Purchase</b>	<b>\$7.90</b>	<b>Taxes Due for \$100 Purchase</b>	<b>\$7.90</b>

- This is the maximum tax rate applied for purchases. The actual tax rate applied depends on the item being purchased.
  - The RHA sales tax would apply to the same items as the State sales tax except it does not apply to cigarettes.
  - The State does not tax food for home consumption so that rate would not be applied for related purchases.
- Based on the information presented on the State's website, all other areas within the County with the exception of these three areas charge a total sales tax rate of 4.90%.

Source: Colorado Sales Tax Lookup



## OTHER PROPERTY TAX RATES

### EXAMPLES OF TAX RATES WITHIN THE RHA

Sample Tax Levy - Durango		Sample Tax Levy - Bayfield		Sample Tax Levy - Ignacio	
Entity	Mill Levy	Entity	Mill Levy	Entity	Mill Levy
La Plata County	8.500	La Plata County	8.500	La Plata County	8.500
Durango School District	31.587	Bayfield School District	35.148	Ignacio School District	19.441
City of Durango	5.007	Town of Bayfield	5.950	Town of Ignacio	5.007
Animas Mosquito Control	1.400	Upper Pine River Fire	14.398	Southwestern Water Consv	0.380
Southwestern Water Consv	0.380	Pine River Library	4.000	Ignacio Cemetery	0.244
Animas-La Plata Water	0.371	Southwestern Water Consv	0.380	Los Pinos Fire Protection	9.500
<b>Combined</b>	<b>47.245</b>	Pine River Cemetery	0.150	Ignacio Comm Library Dist	1.500
For a \$675,827* home, this resulted in \$1,965 in property taxes due in 2025.		<b>Combined</b>	<b>68.526</b>	<b>Combined</b>	<b>44.572</b>
		For a \$675,827 home, this resulted in \$2,850 in property taxes due in 2025.		For a \$675,827 home, this resulted in \$1,854 in property taxes due in 2025.	

### Other Taxing Entities

- The mill levies shown above are just for one representative tax area within the three communities noted. There are hundreds of tax areas reported by the County.
- Mill levies within La Plata County range from a low of 29.821 to a high of 310.583.
  - Properties within a metropolitan district have a notable higher total mill levy rate. Most are approximately 110 to 115 mills with the exception of the high mill levy noted above which is in the Twin Buttes Metropolitan District.

Source: Mill Levies by District

\* Reflects median home value in La Plata County.



As we explore local opportunities, it's important to begin considering which funding mechanisms might be most viable — such as sales tax, lodger's tax, mill levy, or impact fees. This isn't about choosing a path yet, but about understanding what tools are on the table, how they align with local conditions, and where there may be community readiness or sensitivity.

### **Pros & Cons**

- What are the strengths and drawbacks of each funding tool in this local context?

### **Feasibility**

- What would it take (politically, legally, administratively) to pursue each option?
- Are there models from others communities we can learn from?
- Are there timing or ballot considerations we should be aware of?

### **Early Prioritization**

- Where is there alignment between community interest and potential funding mechanisms?
- Which paths might be worth deeper exploration based on readiness?
- What voices or perspectives do we still need to hear from before moving forward?

### LA PLATA COUNTY

#### Local Exploration Efforts

- Actively monitoring and staying engaged with key stakeholders
  - **La Plata County Government (local government)**
  - **Fire**
  - **Library**
  - Additional stakeholders may be identified as exploration continues
  - Still early in the process

## OTHER ELECTIONS

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### MULTIJURISDICTIONAL HOUSING AUTHORITIES

- Fraser River Valley Housing Partnership
  - Formed in 2022
  - Received voter approval in 2023 to levy 2 mills to provide funding for the Partnership
  - Expected to generate approximately \$1.7 million in FY2025 from this levy
- Chaffee Housing Authority
  - Formed in 2020
  - Sought voter approval for 3.5 mills in 2022, which did not pass (County passed a reallocation of its 1.9% lodging tax in 2022 with 60% going to support local workforce and quality of life by providing funding for affordable housing and childcare)
  - Sought voter approval for a 0.5% sales tax in 2024, which did not pass.
- Yampa Valley Housing Authority
  - Formed in 2003
  - Received voter approval in 2017 to levy 1.0 mill (with 10-year sunset)
- There are 9 other multijurisdictional housing authorities in the State that we will continue to review.





## COORDINATED MAIL BALLOT ELECTION TIMETABLE

### Ballot Issue Election - November 4, 2025

*All statutory references are to the Colorado Revised Statutes, as amended; rule references are to the Election Rules of the Colorado Secretary of State, as amended, and in effect as of the date of this timetable. This timetable only provides dates for Ballot Issue Elections; no dates are included for Board or Council member elections. This timetable will vary depending on meeting schedules, publication dates, and any election contest.*

DATE	EVENT
<b>July 17</b> (no later than 110 days prior to the election).	County Clerk and Recorder or designated election official sends a proposed election plan for conducting a coordinated mail ballot election to the Secretary of State. The proposed plan may be based on the standard plan adopted by the Secretary of State by Rule §1-7.5-105(1). Rule 7.1.1.
<b>July 25</b> (100 days before the election) (Since 100 days is Sunday, July 27, use Friday, July 25. §1-1-106(5)).	Political subdivision notifies County Clerk in writing regarding the political subdivision's participation in a coordinated election, if the political subdivision has taken formal action to participate in the election. §1-7-116(5).
<b>August 6</b> (within 20 days after receipt of written mail ballot plan by the Secretary of State).	Secretary of State shall approve or disapprove the written mail ballot plan for a coordinated election within 20 days after receiving it and shall provide a written notice of approval or disapproval. §1-7.5-105(2)(a). Rule 7.1.3(b).
<b>August 26</b> (no later than 70 days prior to the election).	Intergovernmental agreement for coordinated election must be signed with County Clerk regarding election duties. §1-7-116(2); Rule 4.1.2. The County Clerk must include all coordinating districts in the SCORE (computerized statewide voter registration list). Rule 4.1.3. The canvassing board is appointed in accordance with the intergovernmental agreement. §1-10-202.

<p><b>September 5</b> (no later than 60 days before the election).</p>	<p>Designated Election Official certifies the order of the ballot and the ballot content to the County Clerk and recorder of each county that has territory within the political subdivision. §1-5-203(3)(a); Rule 4. The list of ballot issues shall be in the following order: referred amendments shall be printed first, followed by initiated amendments, referred propositions, initiated propositions, county issues and questions, municipal issues and questions that are wholly within a county, municipal issues and questions that are in more than one county, school district issues and questions that are wholly within a county, school district issues and questions that are in more than one county, ballot issues and questions for other political subdivisions that are wholly within a county, and ballot issues and questions for other political subdivisions that are in more than one county. §1-5-407(5)(a). Measures are ordered as follows: (1) referred measures to increase taxes; (2) referred measures to retain excess revenues; (3) referred measures to increase debt; (4) other referred measures; (5) initiatives to increase taxes; (6) initiatives to retain excess revenues; (7) initiatives to increase debt; (8) other citizen petitions. Rule 4.5.2. See §1-41-103 for local government ballot matters arising under Article X §20 of the Colorado Constitution.</p>
<p><b>September 5</b> (not more than 60 days prior to the election).</p>	<p>First day that the County Clerk and Recorder can hold a class of instruction for election judges and special school of instruction for supervisor judges. §1-6-101(5).</p>
<p><b>September 19</b> (by noon on the Friday before the 45<sup>th</sup> day before the election. §1-7-901(4)).</p>	<p>Last day to file pro and con statements on ballot issues with Designated Election Official. Colo. Const. Art. X §20(3)(b)(v); §1-7-901(4). TABOR Notice should be finalized. For political subdivisions of the state that have no Designated Election Official, the governing body of a Political Subdivision shall be solely responsible for preparing the summary of the filed comments in favor of and in opposition to the ballot issue for the TABOR Notice. §1-7-903(3.5).</p>

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<b>September 19</b> (no later than 44 days before the election) (Since 44 days is Sunday, September 21, use Friday, September 19. §1-1-106(5)).	If a ballot issue is on the ballot as the result of a citizen's petition, petition representatives are required to submit to the Designated Election Official a summary of favorable comments. §1-7-903(3).
<b>September 20</b> (not later than 45 days before the election).	Last day for Designated Election Official to transmit a ballot and balloting materials to all Uniform and Overseas Citizens Absentee Voting Act (UOCAVA) covered voters who by this date submit a valid ballot application. §1-8.3-110(1).
<b>September 20 – October 3</b> (no sooner than 45 days nor later than 32 days before the election, October 3).	Designated Election Official shall provide a mail ballot to a registered elector requesting the ballot at the designated election official's office or the office designated in the mail ballot plan filed with the secretary of state. §1-7.5-107(2.7)
<b>September 22</b> (no later than 43 days before the election).	Designated Election Official shall prepare and deliver to the County Clerk(s) for the county or counties in which the political subdivision is located the full text of any required ballot issue notices (TABOR Notice). §1-7-904. (Pursuant to an intergovernmental agreement for a coordinated election, the County Clerk(s) may have additional requirements or require notice earlier. §1-7-116(2)).
<b>September 25</b> (no later than the 40 <sup>th</sup> day preceding the election).	<p>Last day for Designated Election Official to order the registration records of eligible electors, §1-5-303(1).</p> <p>For elections where owning property is a requirement for voting in the election, last day for Designated Election Official to order the list of property owners from the County Assessor. §1-5-304(1).</p>
<b>October 3</b> (no later than 32 days before the election).	Ballots must be printed and in possession of the County Clerk and Recorder. §1-5-403(1).



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<p><b>October 3</b> (at least 30 days before the election) (Since 30 days is Sunday, October 5, use Friday, October 3. §1-1-106(5)).</p>	<p>Mailing of TABOR Notice by the County Clerk or Designated Election Official, at the least cost and as a package where districts with ballot issues overlap. Colo. Const. Art. X, §20(3)(b); §1-7-906(1); §1-40-125; Rule 4.9.</p> <p><b>For Special Districts:</b> The designated election official is responsible for mailing the TABOR Notice to each address of one or more active registered electors who do not reside within the county or counties where the Political Subdivision is located. §1-7-906(2).</p> <p>The text of all ballot issues that are subject to Article X, Section 20 shall be printed in all capital letters. §1-40-115(2)(a); Rule 4.8.1.</p> <p>The names of all candidates and all other ballot issues and questions shall be printed in upper- and lower-case letters. Rule 4.8.1.</p>
<p><b>October 10</b> (no later than 25 days before election).</p>	<p>Last day for governing body of political subdivision to withdraw a ballot issue from election. §1-5-208(2).</p> <p>If a municipal clerk has registered any eligible electors who appear in person at the municipal clerk's primary office at any time during which registration is permitted in the office of the county clerk and recorder, the municipal clerk shall deliver the new registration records to the office of the county clerk and recorder either in person or by mail no later than the tenth day of each month for the month immediately prior and in person on the day following the last day for registration for the election. §1-2-202(2).</p>

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<p><b>October 10 - 17</b> (not sooner than 22 days nor later than 18 days before a general, primary or other mail ballot election) (Since 22 days before the election is a holiday recognized by the Postal Service, use the Friday immediately preceding the 22<sup>nd</sup> day, Friday, October 10. §1-7.5-107(3)(a)).</p>	<p>County Clerk and Recorder or Designated Election Official mails a mail ballot packet to each active registered elector (§1-7.5-107(3)(a)). All mail ballot packets must include a ballot, instructions for completing ballot, and a return envelope. If the County Clerk and Recorder chooses not to include a secrecy envelope or sleeve in the mail ballot packet, he or she must notify the Secretary of State in the election plan (§1-7.5-105(1)) and must also explain the county's process for ensuring the privacy of marked ballots. §1-7.5-107.3(5.5). Secretary of State may otherwise prescribe the form of materials to be used. §1-7.5-106(1)(a). Rule 7.2.</p> <p>For a <b>Special District</b> mail ballot election, no sooner than twenty-two days prior to the election and until 7 p.m. on election day, mail ballots shall be made available at the office of the designated election official, or the office designated in the mail ballot plan filed with the Secretary of State, for eligible electors who are not listed on the list of property owners or the registration list but who are authorized to vote pursuant to §32-1-806 or other applicable law.</p>
<p><b>October 14</b> (no later than 22 days before the election, or day after if 22 days falls on a holiday).</p>	<p>Last day to timely register to vote by submitting an application through a voter registration drive. §1-2-201(3)(b)(I).</p>

<p><b>October 15</b> (at least 20 days before each election).</p> <p>(no later than 20 days before a general, primary or other mail ballot election election).</p>	<p>Last day to post polling location signs; signs must be posted during the period polling locations are open. §1-5-106.</p> <p>Last day for the designated election official or the coordinated election official to provide notice by publication of mail ballot election, §1-5-205(1); and to mail a copy of such notice to the County Clerk and Recorders, §1-5-205(2). See §1-5-205(1)(a) through (d) for items to be included in notice.</p> <p><b>Special districts</b> may order a preliminary list of property owners as of the thirtieth day before the election with a supplementary list to be provided on the twentieth day before the election, or the Designated Election Official may order a complete list on the twentieth day before the election. §1-5-304(2).</p> <p>A local government (excluding enterprises) submitting a ballot issue concerning the creation of any debt or other financial obligation shall post notice of audited (if available) financial information prescribed by §1-7-908(1) on the local government's web site, or if the local government does not maintain a web site, at the local government's chief administrative office. See §1-7-908(1)(a)(I) through (V) for specific notice requirements.</p>
<p><b>October 20 – November 4</b> (for the 15-day period prior to and including the day of the election).</p> <p><b>October 20</b> (15 days prior to the election) through <b>October 31</b> (four days prior to the election)</p>	<p>Voter service and polling centers must be open, at a minimum, by this date, except that voter service and polling centers are not required to be open on Sundays and the first Saturday of this period. §1-5-102.9(2). Each polling location shall comply fully with the current “ADA Standards for Accessible Design” promulgated in accordance with the federal “Americans with Disabilities Act,” and no barrier shall impede the path of electors with disabilities to the voting booth. §1-5-703.</p> <p>Election officials may begin counting mail ballots, and counties with more than 10,000 active electors as of the date of the previous general election <b>MUST</b> begin counting no later than four days prior to the election. §1-7.5-107.5; §1-7.5-202(2).</p>

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<b>October 20 - November 4</b> (from the 15 <sup>th</sup> day prior to and including Election Day).	Voter registration conducted at locations designated as voter service and polling centers by County Clerk and Recorders. §1-2-201(3)(b)(V), §1-2-217.7(3)(a), §1-5-102.9(2), Rule 7.9.
<b>October 24</b> (at least 10 days prior to the election) (Since 10 days is Saturday, October 25, use Friday, October 24. §1-1-106(5)).	Notice of election posted in a conspicuous place in the office of the designation election official or the County Clerk and Recorder until 2 days after election ( <i>i.e.</i> , November 6, 2025). §1-5-205(1.3).
<b>October 27</b> (through the 8 <sup>th</sup> day prior to an election).	Last day to timely register to vote by submitting an application through the mail, a voter registration agency, a local driver's license examination facility, or the on-line voter registration system. §1-2-201(3)(b)(III); §1-2-217.7(3)(c).
<b>October 28 - November 4</b> (at a minimum, 7 days prior to and including the day of the election).	Drop-off locations shall accept mail ballots by electors. §1-7.5-107(4.3)(b). The minimum number of required drop-off locations is described in §1-7.5-107(4.3)(a).
<b>October 31</b> (no later than four days prior to the election).	Counties with more than ten thousand active electors as of the date of the previous general election MUST begin counting mail ballots no later than four days prior to the election. §1-7.5-105. §1-7.5-202(2).
<b>November 4 - Election Day</b>	<b>ELECTION DAY.</b> (7:00 a.m. to 7:00 p.m.) Colo. Const. Art. X, §20(3)(a); §1-41-102(1); §1-7-101.  Same day registration permitted. §1-2-201(3)(b)(V); §1-2-217.7(4).
<b>November 4 - 26</b> (no later than 22 <sup>nd</sup> day after the election).	Canvass board certifies the abstract of votes cast to Designated Election Official. §1-10-102(1), §1-10-203(1). Rule 10.3.  Clerk and Recorder shall examine the official abstract of votes cast and order appropriate recount, if required. §1-10.5-103. Mandatory recount is required if the difference between the highest number of votes cast and the next highest number of votes is less than or equal to one-half of one percent of the highest number of votes cast. §1-10.5-101(1)(b).
<b>November 4 – December 5</b> (immediately after abstract of votes	Immediately after the abstract of votes cast for each ballot issue or ballot question has been prepared and

cast is prepared by canvass board and certified to designated election official) (Since 10 days after the last day to certify abstract (November 26) is Saturday, December 6, use Friday, December 5. §1-1-106(5)).	certified, the Designated Election Official notifies the governing body of the political subdivision and the petition representatives of election results and makes a certificate of election available for public inspection in the office of Designated Election Official for no less than ten days. §1-11-103(2).
<b>November 6</b> (within three days from the signature/ID verification but no later than 2 days after election day)	Deadline for County Clerks to send missing signature, signature verification, and missing ID letters and emails for mail and provisional ballots. §1-7.5-107(4)(b)(II), 1-8.3-111, 1-8.3-113(1) and (2).
<b>November 12</b> (by the close of business on the 8 <sup>th</sup> day after the election).	<p>Last day to receive a mail ballot from a UOCAVA-eligible elector, if such ballot was postmarked by 7:00 p.m. on the day of election, in order for the ballot to be counted. §1-8.3-111; §1-8.3-113(2); Rule 16.1.</p> <p>Last day for an elector to cure signature discrepancy or missing signature, or to provide missing ID. §1-7.5-107(3.5)(d), 1-7.5-107.3(2)(a), 1-8.5-105(3)(a), Rule 7.6.1 and Rule 7.7.5.</p>
<b>November 13</b> (within 9 days after election).	Last day for the Designated Election Official to complete verification and counting of provisional ballots. The Secretary of State can designate an alternative period of time if necessary. §1-8.5-105(5); Rule 17.
<b>November 14 – December 5</b> (within 10 days after official survey of returns is filed with designated election official) (Since 10 days after last day to file official survey of returns with designated election official is Saturday, December 6, use Friday, December 5. §1-1-106(5)).	Last day for an eligible elector to file a written statement of intent to contest a ballot issue election in district court. §1-11-213(4).
<b>November 14 – November 26</b> (no sooner than 10 days or later than 22 days after an election).	Last day for an interested party to file a notarized, written request for a recount of ballot issues at his or her own expense. §1-10.5-106(2).
<b>November 15 – November 27</b> (no later than the day following receipt of the request for recount is filed)	Election official with whom notarized written request for recount is filed notifies the political subdivision that an interested party has requested a recount. §1-10.5-106(2).

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<b>November 26</b> (no later than the 22 <sup>nd</sup> day after the election)	Last day to complete the canvass and submit the official abstract of votes cast for the Coordinated Election to the Secretary of State. §1-10-102(1), 1-10-103(1).
<b>December 4</b> (within 30 days after the election).	The results of a <b>Special District</b> election shall be certified to the Division of Local Government. §1-11-103(3); §32-1-104(1).
<b>December 5</b> (no later than the 31 <sup>st</sup> day after election).	Mandatory recount must be completed. §1-10.5-103.
<b>December 9</b> (no later than the 35 <sup>th</sup> day after election).	Requested recount must be completed. §1-10.5-106(2).
<b>December 19</b> (no later than the 45 <sup>th</sup> day after the election).	For <b>special districts</b> : the results of a special district ballot issue election to incur general obligation indebtedness must be certified by the special district by certified mail to the Board of County Commissioners of each county in which the special district is located or to the governing body of a municipality that has adopted a resolution of approval for organization of a special district. The special district shall file a copy of certification with the Division of Securities. §32-1-1101.5(1)

# Colorado Sales/Use Tax Rates

## January 2025

For most recent version see [Tax.Colorado.gov](https://tax.colorado.gov)

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected city/county sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction. The Colorado sales tax lookup tool is available at <https://colorado.ttr.services/>

### Retail Marijuana Sales Tax (RMS)

The RMS tax rate is 15% with no exemptions. Use tax is not applicable. The Colorado Sales Tax Service Fee (also known as the Vendor's Fee) is 0%. Tax is remitted electronically only. Retail marijuana and retail marijuana products are taxable.

### State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X. The sale of retail marijuana and retail marijuana products are exempt from the 2.9% state tax. Additional sales/use exemptions found at [Tax.Colorado.gov](https://tax.colorado.gov). The Colorado sales tax Service Fee rate (also known as Vendor's Fee) is as follows:

### State Service Fee

Net Taxable Sales	Service Fee Rate	Maximum Service Fee Allowed
Up to \$1,000,000	4.0%	\$1,000
Greater than \$1,000,000	0.00%	\$0.00

\*Please see the service fee worksheet DR 0103 for further instructions on calculating the service fee.

### Retail Delivery Fees

Retailers and marketplace facilitators with \$500,000 or more in retail sales during the prior year must collect the retail delivery fee for each sale with taxable tangible personal property mailed, shipped, or otherwise delivered by motor vehicle to a customer in Colorado, including goods the retailer has delivered by a third-party delivery service. Go to [Tax.Colorado.gov/retail-delivery-fee](https://tax.colorado.gov/retail-delivery-fee) for information on registering for a Retail Delivery Fee account.

### Exemptions

County, Municipality, and Special District Sales/Use Tax Exemptions Options: If an exemption is not listed, state-collected local jurisdictions do not have that exemption option.

<b>A</b> Food for domestic home consumption §§ 39-26-707(1)(e) & 39-26-102(4.5), C.R.S.	<b>M</b> Sales for the benefit of Colorado schools, school activities, and school organizations §§ 39-26-725 & 39-26-718(1)(c), C.R.S.
<b>B</b> Machinery and machine tools, other than those described in exemption (P) below § 39-26-709(1), C.R.S.	<b>O</b> Property used in space flight § 39-26-728, C.R.S.
<b>C</b> Gas, electricity, and other specified fuels for residential use § 39-26-715(1)(a)(II), C.R.S.	<b>P</b> Machinery or machine tools used in the processing of recovered materials by a business listed in the inventory prepared by the Department of Public Health & Environment § 39-26-709(1), C.R.S.
<b>D</b> Low-volume sales by charitable organizations § 39-26-718(1)(b), C.R.S.	<b>Q</b> Sales on retail marijuana and retail marijuana products §§ 39-28.8-202 & 39-26-729, C.R.S.
<b>E</b> Farm equipment, not including animal identification equipment unless expressly exempted by the city or county, §§ 39-26-716(1)(d), (2)(b), and (2)(c), C.R.S. See HB19-1162	<b>R</b> <b>Manufactured homes, Modular homes and Tiny Homes constructed on a permanent chassis in compliance with Manufactured Home Construction and Safety Standards (HUD Code) § 39-26-721(3), C.R.S.</b>
	<b>S</b> Diapers and incontinence products as specified in § 39-26-717(2)(n)
<b>G</b> Food, not including candy and soft drinks, sold through vending machines § 39-26-714(2), C.R.S.	<b>T</b> Period products as specified in § 39-26-717(2)(m)
<b>K</b> Renewable energy components § 39-26-724, C.R.S.	<b>V</b> Residential energy storage systems as defined in § 39-26-733
<b>L</b> Beetle wood products as defined in § 39-26-723, C.R.S. effective July 1, 2021.	<b>X</b> Decarbonizing building materials as specified in § 39-26-731



### Regional Transportation District (RTD)

RTD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Counties of Denver, Boulder, and Jefferson. Generally, Broomfield County (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Adams County (west of Box Elder Creek), Arapahoe County (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas County (northern portion consisting of the City of Lone Tree, the Town of Parker, the Acres Green area and most of Highlands Ranch), the area within the boundaries of the Town of Castle Rock does not have RTD sales/use tax, parts of Weld County that have been annexed by the city of Longmont and the Town of Erie since 1994, annexed areas of Brighton and Lochbuie in Weld County. For specific address information, contact RTD at <a href="http://www.RTD-Denver.com">www.RTD-Denver.com</a> or 303-299-6000.	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	1%

### Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the RTD/CD column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County except within the boundaries of the town of Castle Rock and Larkspur.	0.1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.1%

### Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

I - Exempts telephone & telegraph service J - Exempts gas & electricity for residential & commercial use

LID	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions
Boulder County	Old Town Niwot and Cottonwood Square	1%	0	A-I-J
Douglas County	Lincoln Station	0.50%	0	I-J
Southeast Jefferson	Within designated areas of Southeast Jefferson County	0.50%	3.33%	I-J
Southeast Jefferson County within Lakewood and Littleton City limits	Within designated areas of Southeast Jefferson County within the City of Lakewood and the City of Littleton	0.43%	3.33%	I-J
Mesa County Gateway	Within designated areas of unincorporated Mesa County	1%	0	I-J
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	0	I-J

### Mass Transportation System Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

MTS	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax Applies
Eagle County	Eagle County limits	0.5%	0	A, B, C, K, S, T	None	
Pitkin County	Pitkin County limits	0.5%	0		0.5%	Motor Vehicles, Building Materials
Summit County	Summit County limits	0.75%	0		None	



### Regional Transportation Authority (RTA)

§ 39-26-717(2)(n). "RTA sales tax is remitted in the special district column on the DR0100, "Retail Sales Tax Return". RTA use tax is remitted on the DR0173, "Retailer's Use Tax Return" or on the DR 0251, "RTA Consumer Use Tax Return"

RTA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
<b>Eagle Valley</b>	Eagle County except areas already within the Roaring Fork RTA and incorporated Gypsum.	0.50%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	None
<b>Gunnison Valley</b>	Gunnison County except the towns of Marble, Ohio City, Pitkin and Somerset.	1%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	None
<b>Pikes Peak</b>	El Paso County limits except the municipalities of Fountain, Monument, Palmer Lake and the Commercial Aeronautical Zone in the City of Colorado Springs. Any areas annexed into these municipalities after 2004 are included in the PPRTA. All of incorporated Green Mountain Falls including areas within Teller County.	1%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	1%
<b>Roaring Fork</b>	Basalt and New Castle city limits	0.80%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.80%
	Carbondale and Glenwood Springs limits	1%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	1%
	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.40%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.40%
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.60%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.60%
<b>San Miguel Authority for Regional Transportation</b>	Mountain Village, Telluride, and Rico (Dolores County) city limits, portion of unincorporated San Miguel County except for towns of Ophir and Sawpit	1.07%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	None
<b>South Platte Valley</b>	Sterling city limits	0.10%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0.10%

### Multi-Jurisdictional Housing Authority (MHA)

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

MHA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
<b>Summit Combined Housing Authority</b>	Summit County Limits	0.725%	0	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.125% (Vehicles Only)

### Public Safety Improvements (PSI)

PSI sales tax is remitted in the Special District column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable.

PSI	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions
Delta County	Delta County Limits	0.80%	3.33%	E
<b>Mesa County</b>	Mesa County Limits	0.37%	3.33%	A, B, C, D, E, G, K, L, M, S, T
Montrose County	Montrose County Limits	0.75%	3.33%	None

### Metropolitan District Tax (MDT)

MDT sales tax is remitted in the Special District columns on the DR 0100, "Retail Sales Tax Return".

MDT	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
<b>Arrowhead</b>	In a portion of Eagle County near Edwards	5%	3.33%	A, B, C, D, E, G, L, M, O, P, R, S, T, V, X	0
<b>Aspen Park</b>	In a portion of Conifer in Jefferson County	0.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0
<b>Bachelor Gulch</b>	In a portion of Eagle County near Avon	3.20%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Buffalo Mountain</b>	In a portion of Summit County near Silverthorne	4%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Conifer</b>	In a portion of Jefferson County near Conifer	0.75%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Eagle Vail</b>	In a portion of Eagle County near Eagle-Vail	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Edwards</b>	In a portion of Eagle County near Edwards	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Mt Vernon Country Club</b>	In a portion of Jefferson County near Golden	2%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Pueblo West</b>	In the portion known as Pueblo West	2%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Purgatory</b>	In a portion of La Plata County near Purgatory	2.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Red Sky Ranch</b>	In a portion of Eagle County near Wolcott	5.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0
<b>Southwest Plaza</b>	In a portion of Jefferson County near Littleton (Southwest Plaza Mall)	2%	3.33%	A, B, C, D, E, G, K, L, M, O, P, Q, R, S, T, V, X	0
<b>Two Rivers</b>	In a portion of Eagle County near Gypsum	4%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0

### Health Services District (HSD)

HSD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." HSD use tax is collected at the time of titling/registration at the county motor vehicle office.

HSD	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
<b>Delta County</b>	All of Delta County	0.80%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>La Junta</b>	La Junta City Limits	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Montezuma County</b>	Montezuma County Limits	0.40%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0.40%
<b>South Park</b>	A portion of Park County	1%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0
<b>Ute Pass Regional</b>	A portion of Douglas, Park and Teller County	1.50%	3.33%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V, X	0

### Local Marketing District Tax (LMD)

LMD tax is remitted on the DR 1490, "Local Marketing District Tax Return." Local Marketing District Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

LMD	Boundaries	LMD Tax Rate	Service Fee
Alamosa County	Alamosa County limits	4%	0
Estes Park	Estes Park and its surrounding area including Drake and Glen Haven	5.50%	0
Gunnison County	Gunnison County limits	4%	0
Moffat County	Moffat County Limits	4%	0
Steamboat Springs	Steamboat Springs City located in the mountain community north of Walton Creek Rd and along Hwy 40 corridor inside the city limits. Contact City for location determination at (970) 871-8233.	2%	0
Vail	Vail town limits	1.40%	0

### Visitor Benefit Tax (VBT)

VBT is remitted on the DR 1483 "Visitor Benefit Tax Return." Visitor Benefit Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

VBT	Boundaries	VBT Tax Rate	Service Fee
<b>San Miguel Authority for Regional Transportation</b>	<b>Mountain Village, Telluride, and Rico (Dolores County) city limits, portion of unincorporated San Miguel County except for towns of Ophir and Sawpit</b>	<b>1.25%</b>	<b>0</b>

### County Lodging District Tax (CLD)

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County Lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

CLD	Boundaries	CLD Tax Rate	Service Fee
Alamosa County	Alamosa County limits	2%	0
Archuleta County	Archuleta County limits (Pagosa Springs omitted)	2%	0
Bent County	Bent County limits	2%	0
Chaffee County	Chaffee County limits	1.90%	0
Clear Creek County	Clear Creek County limits (Georgetown omitted)	2%	0
Conejos County	Conejos County limits	2%	0
Costilla County	Costilla County limits	2%	0
Custer County	Custer County limits	2%	0
Delta County	Delta County limits	2%	0
Dolores County	Dolores County limits (Rico omitted)	2%	0
Eagle County	Unincorporated Eagle County and the town of Gypsum	2%	0
Fremont County	Fremont County limits	2%	0
Gilpin County	Gilpin County limits (Central City, Blackhawk omitted)	2%	0
<b>Grand County</b>	<b>Grand County limits (Winter Park omitted)</b>	<b>2%</b>	<b>0</b>
Hinsdale County	Hinsdale County limits	2%	0
Huerfano County	Huerfano County limits	2%	0
Jackson County	Jackson County limits	2%	0
<b>Kiowa County</b>	<b>Kiowa County limits</b>	<b>1%</b>	<b>0</b>
La Plata County	La Plata County limits (Durango omitted)	2%	0
Lake County	Lake County limits (Leadville omitted)	1.90%	0

**County Lodging District Tax (CLD) (Continued)**

<b>CLD</b>	<b>Boundaries</b>	<b>CLD Tax Rate</b>	<b>Service Fee</b>
Lincoln County	Lincoln County limits	2%	0
Logan County	Logan County limits (Sterling omitted)	2%	0
Mineral County	Mineral County limits	2%	0
Moffat County	Moffat County limits	2%	0
Montezuma County	Montezuma County Limits (Cortez omitted)	2%	0
Morgan County	Morgan County Limits	2%	0
Park County	Unincorporated Park County	2%	0
Prowers County	Prowers County Limits	2%	0
Rio Blanco County	Rio Blanco County Limits	2%	0
Rio Grande County	Rio Grande County Limits	2%	0
Saguache County	Saguache County Limits	1.90%	0
San Juan County	San Juan County Limits	2%	0
San Miguel County	San Miguel County Limits (Mountain Village, Telluride omitted)	2%	0
Sedgwick County	Sedgwick County Limits (Julesburg omitted)	2%	0
Summit County	Unincorporated Summit County Only (Keystone omitted)	2%	0

**State-Collected City Sales Taxes**

<b>City</b>	<b>County in which City is Located</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
Aguilar	Las Animas	3%	1.50%		3%	Motor Vehicles, Building Materials
Akron	Washington	2.50%	3.33%	B, C, K	2.50%	Motor Vehicles, Building Materials
Alamosa	Alamosa	2.50%	2% <sup>7</sup>	E	2.50%	General
Alma	Park	3%	3.33%		None	
Antonito	Conejos	4%	3.33%		None	
<b>Arriba</b>	<b>Lincoln</b>	<b>2%</b>	<b>3.33%</b>		<b>None</b>	
<b>Aspen</b>	<b>Pitkin</b>	<b>2.40%</b>	<b>0</b>		<b>2.10%</b>	<b>Motor Vehicles, Building Materials</b>
Ault	Weld	3%	0		3%	Motor Vehicles, Building Materials
Basalt	Eagle, Pitkin	3%	3.33%		None	
Bayfield	La Plata	3%	3.33%		None	
Bennett	Adams, Arapahoe	4%	3.33%		2%	Building Materials
Berthoud	Larimer, Weld	4%	3.33%		4%	Motor Vehicles, Building Materials
Blanca	Costilla	3%	3.33%	B, C, K	None	
Blue River	Summit	2.50%	2%		None	
Brush	Morgan	4%	3.33%		4%	Motor Vehicles, Building Materials
Buena Vista	Chaffee	2.50%	3.33%		None	
Burlington	Kit Carson	3%	3.33%	A, B, C, E, K	3%	Motor Vehicles, Building Materials
Calhan	El Paso	3%	3.33%	A, B, C, K, S, T	3%	Motor Vehicles, Building Materials

**State-Collected City Sales Taxes (Continued)**

<b>City</b>	<b>County in which City is Located</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
<b>Cañon City</b>	Fremont	<b>3.30%</b>	3.33% <sup>3</sup>	D, G, M, R, S, T	<b>3.30%</b>	General
<b>Carbondale</b>	Garfield	3.50%	0	E, G,	3.50%	Motor Vehicles, Building Materials
Cedaredge	Delta	2%	3.33%	C, D, S, T	2%	Motor Vehicles, Building Materials
Center	Rio Grande, Saguache	4%	3.33%	C	None	
Cheyenne Wells	Cheyenne	2%	3.33%	A, B, C, D, K	2%	Motor Vehicles, Building Materials
Cokedale	Las Animas	1%	0	A, B, D	None	
Collbran	Mesa	2%	3.33%	A, B, C, K	None	
Columbine Valley	Arapahoe	3%	3.33%	A, B, C, K	3%	Motor Vehicles, Building Materials
Crawford	Delta	2%	3.33%		None	
Creede	Mineral	4%	3.33%	D, M	None	
Crestone	Saguache	3.5%	0		None	
Cripple Creek	Teller	3.30%	0	A	None	
<b>Crook</b>	<b>Logan</b>	<b>2.50%</b>	<b>0</b>		<b>2.50%</b>	<b>Motor Vehicles, Building Materials</b>
De Beque	Mesa	2%	3.33%	A, B, C, K	2%	Building Materials
Deer Trail	Arapahoe	1.75%	0	D, M	1.75%	Motor Vehicles, Building Materials
Del Norte	Rio Grande	2%	3.33%		None	
Dillon	Summit	2.50%	0		None	
Dinosaur	Moffat	2.10%	3.33%	C, D	None	
Dolores	Montezuma	4%	0		None	
Dove Creek	Dolores	3.10%	3.33%	C	1%	Motor Vehicles
Eads	Kiowa	2%	3.33%		2%	Motor Vehicles, Building Materials
Eagle	Eagle	4.50%	3.33%		4%	Building Materials
Eaton	Weld	4%	3.33%		4%	Building Materials
<b>Eckley</b>	Yuma	2.10%	0	A, B, C, D, E, G, K, M, O ,P	2.10%	Motor Vehicles
Edgewater	Jefferson	3.50%	2.0% <sup>3</sup>	D, M, R	3.50%	General
Elizabeth	Elbert	4%	3.33%		3%	Motor Vehicles, Building Materials
Empire	Clear Creek	5%	0		3%	Motor Vehicles, Building Materials
Erie	Boulder, Weld	3.50%	3.33%	C, D, M	3.50%	Motor Vehicles, Building Materials
Estes Park	Larimer	5%	3.33%		2%	Motor Vehicles
Fairplay	Park	4%	3.33%	A, B, C, K, S, T	None	
Firestone	Weld	3.60% <sup>4</sup>	0	A, B, K	2.60%	Motor Vehicles, Building Materials
Flagler	Kit Carson	2%	3.33%	B, C, K	None	

**State-Collected City Sales Taxes (Continued)**

<b>City</b>	<b>County in which City is Located</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
<b>Fleming</b>	Logan	2%	2.22%	B, C, D, E, G, K, M	2%	Motor Vehicles, Building Materials
Florence	Fremont	2.50%	3.33%		2.50%	Motor Vehicles, Building Materials
Fort Lupton	Weld	4%	3.33%		4%	Motor Vehicles, Building Materials
Fort Morgan	Morgan	4%	3.33%		4%	Motor Vehicles, Building Materials
Fountain	El Paso	3.4%	0	A, B, C, K	2%	Motor Vehicles, Building Materials
Fowler	Otero	3%	3.33%	B, C, K	2%	Motor Vehicles
Foxfield	Arapahoe	3.75%	0	A, B, C, K	3%	Building Materials
Fraser	Grand	5%	0		4%	Motor Vehicles, Building Materials
Frederick	Weld	3.50%	3.33%	A, B, C, K	3.50%	Motor Vehicles, Building Materials
Fruita	Mesa	3%	3.33%	A, E	3%	Motor Vehicles, Building Materials
Garden City	Weld	4%	3.33%		None	
Georgetown	Clear Creek	4.50%	0		3.50%	Motor Vehicles
Gilcrest	Weld	4%	4%		4%	Motor Vehicles, Building Materials
Granada	Prowers	2%	3.33%		2%	Motor Vehicles, Building Materials
Granby	Grand	4%	3.33%		4%	Motor Vehicles, Building Materials
Grand Lake	Grand	5%	3.33%		5%	Motor Vehicles, Building Materials
Green Mountain Falls	El Paso, Teller	3%	2%		3%	Motor Vehicles, Building Materials
<b>Grover</b>	Weld	1%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R	1%	Motor Vehicles
Haxtun	Phillips	3.50%	3.33%		3.50%	Motor Vehicles, Building Materials
Hayden	Routt	5%	3.33%		2%	Building Materials
<b>Holly</b>	Prowers	<b>4%</b>	3.33%		None	
Holyoke	Phillips	1.50%	3.33%		1.5%	Motor Vehicles, Building Materials
Hooper	Alamosa	2%	0	C	None	
Hot Sulphur Springs	Grand	4%	3.33%	A, B, C, K	None	
Hotchkiss	Delta	2%	3.33%		None	
Hudson	Weld	4%	3.33%	A	4%	Building Materials
Hugo	Lincoln	2%	3.33%	B, K	2%	Motor Vehicles, Building Materials
Idaho Springs	Clear Creek	5%	0	S, T	3%	Motor Vehicles, Building Materials
Ignacio	La Plata	3%	3.33%		None	



**State-Collected City Sales Taxes (Continued)**

<b>City</b>	<b>County in which City is Located</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
Johnstown	Larimer, Weld	3.50% <sup>4</sup>	3.33%		3.5%	Motor Vehicles, Building Materials
Julesburg	Sedgwick	2.30%	3.33%		1%	Motor Vehicles, Building Materials
Keenesburg	Weld	3%	3.33%	A	3%	Building Materials
Kersey	Weld	3.60%	3.33%		3.60%	Building Materials
Kiowa	Elbert	1.50%	3.33%		1.50%	Building Materials
Kit Carson	Cheyenne	2%	3.33%		2%	Motor Vehicles, Building Materials
Kremmling	Grand	4%	3.33%		None	
Lakeside	Jefferson	2.80% <sup>4</sup>	0		None	
La Jara	Conejos	3%	3.33%		3%	Motor Vehicles, Building Materials
La Junta	Otero	4%	3%	D, E, M	3%	General
La Salle	Weld	3.50%	3.33%		2%	Motor Vehicles, Building Materials
La Veta	Huerfano	3.50%	3.33%		None	
<b>Larkspur</b>	Douglas	4%	0	A, B, C, D, E, G, K, L, M, O, P, Q, R	None	
Las Animas	Bent	4%	3.33%		4%	Motor Vehicles, Building Materials
<b>Leadville</b>	<b>Lake</b>	<b>0.50%</b>	<b>0</b>		<b>None</b>	
Limon	Lincoln	2.75%	3.33%	D, E, M	2.75%	Motor Vehicles, Building Materials
Lochbuie	Adams, Weld	4%	0	S, T	2%	Motor Vehicles, Building Materials
Log Lane Village	Morgan	3%	0		3%	Motor Vehicles, Building Materials
Lyons	Boulder	4%	0		3%	Motor Vehicles, Building Materials
Manassa	Conejos	1%	3.33%		None	
Mancos	Montezuma	4%	0		None	
Manitou Springs	El Paso	3.90%	0		3.80%	Motor Vehicles, Building Materials
Manzanola	Otero	2%	3.33%	A, B, C, K	2%	Motor Vehicles
Marble	Gunnison	4%	3.33%		None	
Mead	Weld	3%	0	A, B, C, D, K, M	3%	Motor Vehicles, Building Materials
Milliken	Weld	2.50%	3.33%		2.50%	Motor Vehicles, Building Materials
Minturn	Eagle	4%	0		4%	Building Materials
<b>Moffat</b>	Saguache	2%	3.33%	C, D, E, G	None	
Monte Vista	Rio Grande	3%	3.33%		None	
Montezuma	Summit	2%	3%		None	

**State-Collected City Sales Taxes (Continued)**

<b>City</b>	<b>County in which City is Located</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
Morrison	Jefferson	3.75%	3.33%		3.75%	Motor Vehicles, Building Materials
Mountain View	Jefferson	4%	0		3%	Motor Vehicles, Building Materials
Naturita	Montrose	4%	3.33%		3%	Motor Vehicles, Building Materials
Nederland	Boulder	4.25%	0		3%	Motor Vehicles, Building Materials
New Castle	Garfield	3.50%	3.33%		2%	Building Materials
Norwood	San Miguel	3%	3.33%	C	None	
Nucla	Montrose	4%	3.33%		2%	Motor Vehicles
Nunn	Weld	2%	0		2%	Motor Vehicles, Building Materials
Oak Creek	Routt	3%	3.33%		None	
Olathe	Montrose	4%	3.33%		1%	Motor Vehicles, Building Materials
<b>Ophir</b>	San Miguel	2%	0	A, B, C, D, E, G, K, M, O, P, R	None	
Ordway	Crowley	2%	3.33%		2%	Motor Vehicles, Building Materials
Otis	Washington	2%	3.33%		2%	Motor Vehicles, Building Materials
Ouray	Ouray	4%	3.33%		None	
Ovid	Sedgwick	1%	3.33%		1%	Motor Vehicles, Building Materials
Palisade	Mesa	2%	3.33%	A, B, C, K	None	
Palmer Lake	El Paso	3%	3.33%	A	3%	Motor Vehicles, Building Materials
Paonia	Delta	3%	3.33%		None	
Parachute	Garfield	3.75%	0		3.75%	Building Materials
Pierce	Weld	2%	3.33%	B, K	2%	Motor Vehicles, Building Materials
Pitkin	Gunnison	3%	0		None	
Platteville	Weld	3%	3.33%		2%	Building Materials
Poncha Springs	Chaffee	2%	3.33%		2%	Building Materials
Ramah	El Paso	2%	0	A, B, C, K	2%	Motor Vehicles
Red Cliff	Eagle	3%	3.33%		3%	Building Materials
Rico	Dolores	5%	0		None	
Rocky Ford	Otero	4%	3%	E	3%	Motor Vehicles, Building Materials
Romeo	Conejos	3.90%	3.33%		None	
Saguache	Saguache	4%	3.33%		None	
Salida	Chaffee	3%	0		None	
San Luis	Costilla	3%	3.33%	A	None	
Sawpit	San Miguel	3%	0		3%	Building Materials



**State-Collected City Sales Taxes (Continued)**

<b>City</b>	<b>County in which City is Located</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
Sedgwick	Sedgwick	1%	0	B, C, K	None	
Seibert	Kit Carson	2%	3.33%	B, C, D, K	2%	Motor Vehicles, Building Materials
Severance	Weld	3%	3.33%	C	3%	Building Materials
<b>Silt</b>	Garfield	3%	3.33%	D, E, K, L, M, O, Q, R	3%	Motor Vehicles, Building Materials
Silver Cliff	Custer	3%	3.33%		3%	Motor Vehicles, Building Materials
Silver Plume	Clear Creek	3%	3.33%		None	
<b>Silverton</b>	San Juan	1%	0	A, B, C, D, E, G, K, M	None	
Simla	Elbert	4%	3.33%	A, B, C, K	None	
South Fork	Rio Grande	4%	3.33%	C	None	
Springfield	Baca	2%	3.33%		None	
Stratton	Kit Carson	2%	3.33%	A, B, C, D, K	None	
<b>Superior</b>	Boulder, Jefferson	<b>3.775%</b>	3.33% <sup>6</sup>		<b>3.775%</b>	Motor Vehicles, Building Materials
Trinidad	Las Animas	4%	3.33%		4%	Motor Vehicles, Building Materials
Victor	Teller	3%	0	A, B, C, K	None	
Walden	Jackson	1%	3.33%		None	
Walsenburg	Huerfano	3%	3.33%		3%	Motor Vehicles, Building Materials
Walsh	Baca	3%	3.33%		None	
Ward	Boulder	2%	3.33%		None	
Wellington	Larimer	3%	3.33%	C	3%	Motor Vehicles, Building Materials
Westcliffe	Custer	3%	3.33%		None	
Wiggins	Morgan	3%	3.33%		2%	Building Materials
Wiley	Prowers	2%	3.33%	A	2%	Motor Vehicles
Wray	Yuma	2.50%	3.33%		2.50%	Motor Vehicles, Building Materials
<b>Yampa</b>	Routt	4%	3.33%	A, D, E	4%	Motor Vehicles, Building Materials
Yuma	Yuma	3%	3.33%		3%	Motor Vehicles, Building Materials

**State-Collected Colorado County Sales Tax**

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

<b>County</b>	<b>County Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
<b>Adams</b>	0.75%	0	A, B, C, D, E, G, K L, M, O, P, R, S, T, V, X	None	
Alamosa	3%	3.33%		None	

**State-Collected Colorado County Sales Tax (Continued)**

<b>County</b>	<b>County Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
<b>Arapahoe</b>	0.25%	0.50%	A, B, C, D, E, G, K, L, M, O, P, R, S, T, V	0.25%	Motor Vehicles, Building Materials
Archuleta	4%	3.33%		None	
Bent	1%	0		1%	Motor Vehicles, Building Materials
<b>Boulder</b>	1.185%	0	A, B, C, K, L, M	1.185%	Motor Vehicles, Building Materials
Chaffee	2.75%	3%	E	None	
Clear Creek	2.65%	0		None	
<b>Conejos</b>	2%	0	A, B, C, D, E, G, K, L, M, O, P, R	2%	Motor Vehicles, Building Materials
<b>Costilla</b>	2%	0	A, B, C, D, E, G, K, L, M, O, P, R	None	
Crowley	2%	3.33%	E	2%	Motor Vehicles, Building Materials
Custer	2%	3.33%	A, B, C, E, K	2%	Motor Vehicles, Building Materials
Delta	2%	3.33%	E	None	
<b>Douglas</b>	1%	2.33% <sup>3</sup>	A, B, C, D, E, G, K, L, M, O, P, Q, S, T	1%	Motor Vehicles, Building Materials
Eagle	1.50% <sup>1</sup>	0	A, B, C, K, S, T	None	
<b>Elbert</b>	1%	3.33%	A, B, C, D, E, G, K	1%	Motor Vehicles, Building Materials
El Paso	1.23%	0	A, B, C, K	1.23%	Motor Vehicles, Building Materials
<b>Fremont</b>	2.50%	3.33%	A, B, C, D, E, G, K, M	2.50%	Motor Vehicles, Building Materials
Garfield	1%	3.33%	A, B, C, K	None	
Grand	1.30%	3.33% <sup>3</sup>	D	None	
Gunnison	1%	3.33%		None	
Hinsdale	5%	3.33%		4%	Motor Vehicles, Building Materials
Huerfano	3%	3.33%		None	
Jackson	4%	3.33%		None	
Jefferson	0.50%	3.33%		None	
Lake	4%	3.33%		None	
<b>La Plata</b>	2%	3.33%	D, E, K, L, M	None	
Las Animas	1.50%	3.33%		1.50%	Motor Vehicles, Building Materials
<b>Larimer</b>	0.80%	2.22%	A, B, C, D, E, G, K, R, S, T	0.80%	Motor Vehicles, Building Materials
Lincoln	2%	3.33%	E	2%	Motor Vehicles, Building Materials
Logan	1%	0	E, M	1%	Motor Vehicles, Building Materials

**State-Collected Colorado County Sales Tax (Continued)**

<b>County</b>	<b>County Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Exemptions</b>	<b>Use Tax Rate</b>	<b>Use Tax (paid to city or county) applies to:</b>
<b>Mesa</b>	2%	3.33%	A, B, C, D, E, G, K, L, M, S, T	2%	Motor Vehicles, Building Materials
Mineral	2.60% <sup>2</sup>	3.33%	D, M	None	
Moffat	2%	3.33%	E, K, L, M	None	
Montrose	1%	3.33%		1%	Motor Vehicles, Building Materials
Otero	1%	3.33%	A, B, C, E, K	1%	Motor Vehicles, Building Materials
Ouray	2.55%	3.33%		None	
Park	1%	3.33%	A, B, C, D, K	None	
Phillips	1%	3.33%	E	1%	Motor Vehicles, Building Materials
Pitkin	3.60% <sup>1</sup>	0		0.50% <sup>5</sup>	Motor Vehicles, Building Materials
Pitkin (in Basalt)	2.60% <sup>1</sup>	0		0.50% <sup>5</sup>	Motor Vehicles, Building Materials
Prowers	1%	3.33%		1%	Motor Vehicles, Building Materials
Pueblo	1%	3.33%	A, B, C, K	1%	Motor Vehicles
Rio Blanco	3.60%	3.33%	C, D, E, M	3.60%	Motor Vehicles, Building Materials
Rio Grande	2.60% <sup>2</sup>	3.33%		None	
Routt	1%	3.33%	A, B, C, E, K, S, T	1%	Motor Vehicles, Building Materials
Saguache	2.50%	0	A, B, C, E, K	None	
San Juan	6.50%	3.33%		None	
San Miguel	1%	3%	A, B, C, D, K, M, S, T	1%	Building Materials
<b>Sedgwick</b>	3%	3.33%	A, D, E	3%	Motor Vehicles, Building Materials
Summit	2.75% <sup>1</sup>	0		None	
Teller	1%	3.33%	A, B, C, K	1%	Motor Vehicles
<b>Washington</b>	1.50%	3.33%	A, B, D, E, G, K	1.50%	Motor Vehicles, Building Materials

**Footnotes for State-Collected Cities and Counties**

- <sup>1</sup> Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- <sup>2</sup> Rate includes 0.6% Health Service District tax.
- <sup>3</sup> Cap of \$200 per month on service fee.
- <sup>4</sup> Reduced collection of sales tax from certain businesses in the area subject to a Public Improvement Fee.
- <sup>5</sup> Use tax rate is allocated as Mass Transit Tax (MTS) only.
- <sup>6</sup> Cap of \$1,250 per month on service fee
- <sup>7</sup> Cap of \$100 per month on service fee

**Corrections or changes since January 1, 2025 in bold.**

**Home Rule Cities For Which The State Does Not Collect Local Sales Tax**

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Use Tax
Arvada	8101 Ralston Rd. Arvada, CO 80002	720-898-7100	Adams, Jefferson	3.46%	0	3.46%
Aurora	15151 E Alameda Pkwy, 1st Floor Aurora, CO 80012	303-739-7800	Adams, Arapahoe, Douglas	3.75%	0	3.75%
Avon	PO Box 975 Avon, CO 81620	970-748-4019	Eagle	4% <sup>5</sup>	0	None
Black Hawk <sup>3</sup>	PO Box 68 Black Hawk, CO 80422	303-582-2283	Gilpin	6%	0	6.00%
Boulder	1136 Alpine Ave Boulder, CO 80304	303-441-3051	Boulder	3.86% 4.01% <sup>1</sup>	0	3.86%
Breckenridge	PO Box 168 Breckenridge, CO 80424	970-453-2251	Summit	2.50%	0	None
Brighton	500 South 4th Ave. Brighton, CO 80601	303-655-2041	Adams, Weld	3.75%	3.33% <sup>4</sup>	3.75%
Broomfield <sup>6</sup>	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	4.15%	3% <sup>4</sup>	4.15%
Castle Pines	7437 Village Square Dr. Suite 200 Castle Pines, CO 80108	303-705-0200	Douglas	3.75%	0	3.75%
<b>Castle Rock</b>	100 North Wilcox St. Castle Rock, CO 80108	303-660-1397	Douglas	<b>4.20%</b>	3.33% <sup>4</sup>	<b>4.20%</b>
Centennial	13133 E Arapahoe Rd. Centennial, CO 80112	303-325-8000	Arapahoe	2.50%	0	2.50%
Central City	Box 249 Central City, CO 80427	303-582-5251	Gilpin	6%	3.33%	6.00%
Cherry Hills Village	2450 E Quincy Ave. Cherry Hills, CO 80113	303-789-2541	Arapahoe	3.50%	2.5% <sup>4</sup>	3.00%
Colorado Springs	PO Box 1575 MC225 Colorado Springs, CO 80901	719-385-5903	El Paso	3.07%	0	3.07%
Commerce City	ATTN: Sales Tax 7887 E 60th Ave. Commerce City, CO 80022	303-289-3628	Adams	4.50%	2% <sup>4</sup>	4.50%
Cortez	123 Roger Smith Ave. Cortez, CO 81321	970-565-3402	Montezuma	4.05%	1.30%	4.05%
Craig	300 W Fourth St Craig, CO 81625	970-826-2003	Moffat	4% <sup>7</sup>	3.33%	None
Crested Butte	PO Box 39, 507 Maroon Ave Crested Butte, CO 81224	970-349-5338	Gunnison	4.50%	1.50%	4.50%
Dacono	512 Cherry Ave. Building A Dacono, CO 80514	303-833-2317	Weld	3%	3.33% <sup>4</sup>	3.00%
Delta	PO Box 19, 360 Main St. Delta, CO 81416-0019	970-874-7908	Delta	3%	0	3.00%
<b>Denver<sup>6</sup></b>	201 W Colfax Ave. Denver, CO 80202	720-913-9400	Denver	<b>5.15%</b> 4% <sup>1</sup> 7.25% <sup>3</sup>	0	<b>5.15%</b>
Durango	949 E 2nd Ave. Durango, CO 81301	970-375-5010	La Plata	3.50%	3.33% <sup>4</sup>	3.50%
Englewood	1000 Englewood Pkwy. Englewood, CO 80110-2373	303-762-2422	Arapahoe	3.80%	0	3.80%
Evans	1100 37th St. Evans, CO 80620	970-475-1109	Weld	4.50%	3.33% <sup>4</sup>	4.50%
Federal Heights	2380 W 90th Ave. Federal Heights, CO 80260	303-428-3526	Adams	4%	0	4.00%
Fort Collins	PO Box 580 Fort Collins, CO 80522-0580	970-221-6780	Larimer	4.35% 2.25% <sup>2</sup>	0	4.35%

**Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)**

<b>City</b>	<b>Address</b>	<b>Phone Number</b>	<b>County in which City is Located (see p. 7)</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Use Tax</b>
Frisco	PO Box 4100 Frisco, CO 80443	970-668-9127	Summit	2%	3.33% <sup>4</sup>	None
Glendale	950 S Birch St. Glendale, CO 80246	303-639-4706	Arapahoe	3.75%	0	3.75%
<b>Glenwood Springs</b>	101 W 8th St. Glenwood Springs, CO 81601	970-384-6420	Garfield	<b>4.20%</b>	0	<b>4.20%</b>
Golden	911 10th St. Golden, CO 80401	303-384-8000	Jefferson	3%	0	3.00%
Grand Junction	250 N 5th St. Grand Junction, CO 81501	970-244-1521	Mesa	3.39%	3.33% <sup>4</sup>	3.39%
Greeley	1000 10th St. Greeley, CO 80631	970-350-9733	Weld	3.46% <sup>2</sup> 4.11%	0	4.11%
Greenwood Village	6060 S Quebec St. Greenwood Village, CO 80111-4591	303-486-8299	Arapahoe	3% <sup>7</sup>	0	3.00%
Gunnison	PO Box 239 Gunnison, CO 81230	970-641-8070	Gunnison	4%	4%	4.00%
Gypsum	PO Box 130 Gypsum, CO 81637	970-524-1753	Eagle	3%	3.33%	3.00%
<b>Lafayette</b>	1290 S Public Rd. Lafayette, CO 80026	303-665-5588	Boulder	3.87%	<b>0</b>	3.87%
Lakewood	480 S Allison Pkwy. Lakewood, CO 80226-3127	303-987-7630	Jefferson	3% <sup>5</sup>	0	3.00%
Lamar	102 E Parmenter St. Lamar, CO 81052	719-336-1370	Prowers	3%	3.33% <sup>4</sup>	3.00%
Littleton	2255 W Berry Ave. Littleton, CO 80120	303-795-3768	Arapahoe, Douglas, Jefferson	3.75%	2.50% <sup>4</sup>	3.75%
Lone Tree	9220 Kimmer Dr, Ste 100 Lone Tree, CO 80124	303-708-1818	Douglas	2.50% <sup>7</sup>	0	2.50%
Longmont	350 Kimbark St. Longmont, CO 80501	303-651-8672	Boulder, Weld	3.53%	3% <sup>4</sup>	3.53%
Louisville	749 Main Louisville, CO 80027	303-335-4514	Boulder	3.775%	0	3.775%
Loveland	500 E 3rd St., Ste 110 Loveland, CO 80537	970-962-2708	Larimer	3% <sup>5</sup>	0	3.00%
Montrose	PO Box 790 Montrose, CO 81402	970-240-1400	Montrose	3.88%	1.33%	3.88%
<b>Monument</b>	<b>645 Beacon Lite Road Monument, CO 80132</b>	<b>719-481-2954</b>	<b>El Paso</b>	<b>3.50%<sup>5</sup></b>	<b>3.33%</b>	<b>2.00%</b>
Mt. Crested Butte	PO Drawer 5800 Mt. Crested Butte, CO 81225-5800	970-349-6632	Gunnison	5%	3.33%	3.00%
Mountain Village	455 Mountain Village Blvd, Ste A Mountain Village, CO 81435	970-369-6407	San Miguel	4.50%	3.33%	None
Northglenn	11701 Community Center Dr. Northglenn, CO 80233	303-450-8729	Adams, Weld	4% 3% <sup>2</sup>	1%	4.00%
Parker	20120 E Mainstreet. Parker, CO 80138-7334	303-805-3228	Douglas	3%	3.33% <sup>4</sup>	3.00%
Pueblo	PO Box 1427 Pueblo, CO 81002	719-553-2659	Pueblo	3.70%	0	3.70%
Ridgway	PO Box 10 Ridgway, CO 81432-0010	970-626-5308	Ouray	3.60%	2.33%	3.60%
Rifle	PO Box 1908 Rifle CO 81650	970-625-2121	Garfield	4.25%	0	4.25%
Sheridan	4101 S Federal Blvd Sheridan, CO 80110	303-762-2200	Arapahoe	3.50%	0	3.50%

**Home Rule Cities For Which The State Does Not Collect Local Sales Tax (Continued)**

<b>City</b>	<b>Address</b>	<b>Phone Number</b>	<b>County in which City is Located (see p. 7)</b>	<b>City Sales Tax Rate</b>	<b>Service Fee Allowed</b>	<b>Use Tax</b>
Silverthorne	PO Box 1309 Silverthorne, CO 80498	970-262-7300	Summit	2% <sup>7</sup>	0	None
Snowmass Village	PO Box 5010 Snowmass Village, CO 81615	970-923-3796	Pitkin	3.50%	0	3.50%
Steamboat Springs	PO Box 772869 Steamboat Springs, CO 80477-2869	970-871-8233	Routt	4.50%	0	4.50%
Sterling	PO Box 4000 Sterling, CO 80751	970-522-9700	Logan	3%	0	3.00%
Telluride	PO Box 397 Telluride, CO 81435	970-728-2152	San Miguel	2% <sup>1</sup> 4.50%	1.35%	4.50%
Thornton	9500 Civic Center Dr. Thornton, CO 80229	303-538-7400	Adams	3.75%	3% <sup>4</sup>	3.75%
Timnath	4750 Signal Tree Dr. Timnath, CO 80547	970-224-3211	Larimer	3% 2.25% <sup>2</sup>	3.33%	3.00%
Vail	75 S Frontage Rd W Vail, CO 81657	970-479-2125	Eagle	4.50% 4% <sup>2</sup>	0	4.00%
Westminster	4800 W 92nd Ave. Westminster, CO 80031	303-658-2065	Adams, Jefferson	3.85%	0	3.85%
Wheat Ridge	7500 W 29th Ave. Wheat Ridge, CO 80033-8001	303-235-2820	Jefferson	3.50%	2% <sup>4</sup>	3.50%
Windsor	301 Walnut Windsor, CO 80550	970-674-2486	Larimer, Weld	3.65%	2.33% <sup>4</sup>	3.65%
Winter Park	PO Box 3327 Winter Park, CO 80482	970-726-8081	Grand	7%	0	7.00%
Woodland Park	PO Box 9045 Woodland Park, CO 80866-9045	719-687-5214	Teller	4.09%	0	1.00%

**Footnotes for Home Rule Cities**

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

**Corrections or changes since January 1, 2025 in bold.**

- <sup>1</sup> Sales tax on food & liquor for immediate consumption.
- <sup>2</sup> Food for home consumption.
- <sup>3</sup> Automobile rentals for less than 30 days.
- <sup>4</sup> Cap at a certain amount.
- <sup>5</sup> Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- <sup>6</sup> Incorporated as a city/county in one
- <sup>7</sup> Motor Vehicles are Exempt



Regional Housing Alliance (RHA) Public Funding/ Revenue-stream Sources							
Potential Source	Local Government	Overview	Who is being taxed?	Voter Approval Required	Financial Potential	Pros	Cons
<b>Tax Payer Bill of Rights (TABOR)</b>	RHA – local government	<p>To seek voter approval to retain certain state and local government monies above the annual revenue limit</p> <p>The annual limit is based on a formula that is based on previous year's actual revenue, population growth, plus inflation. If the RHA were to receive revenue above the annual limit, it must be returned to the government agency that provided the funding at the end of each year.</p> <p>As part of Colorado Constitution, state and local governments do not have the authority to bypass TABOR.</p>	In conjunction with some of the options below to consider, it's likely the RHA would also have to add a second ballot question related to TABOR.	<p>Yes, <b>RHA can</b> submit ballot question to voters</p> <p>Seek voter approval to permit RHA to retain Colorado state and intergovernmental grants, contributions, and loans above the annual revenue limit</p>	Would want a legal opinion and RHA accountant on the amount based on previous years budgets.	n/a	n/a
<b>Housing Authority</b>	RHA is a multi-jurisdictional housing authority	Intergovernmental Agreement between 4 government entities is likely needed for a proposed ballot question		Yes		<p>S.T.E.E.R. Committee</p> <p>Dedicated revenue stream: Provides a stable, ongoing funding source for housing initiatives</p>	<p>Politics</p> <p>Intergovernmental complexities: amending or creating and IGA among multiple jurisdictions takes time and consensus, which may delay action</p>
<b>Reallocation of Lodgers Tax (aka Transient Occupancy Tax)</b>	<p>County or City</p> <p>Nov. 2024 1A passed County 70% towards housing and childcare</p>	Counties are currently capped at 2% collection New 2025 legislation introduced to allow counties to seek up to 6%	Visitors	<p>Yes, but no RHA action</p> <p>1.Would need to ask the voters to increase/County ballot question</p>		<p>Existing Tax with City and County</p> <p>1A passed in November for</p>	<p>Timing needs to be considered</p> <p>Are vacation rental being licensed/ regulated by the County?</p>

<b>Reallocation of Lodgers Tax (aka Transient Occupancy Tax)</b>		City's is 5.25%: 2021 is allocated towards 55% sustainable tourism marketing; 20% transportation; 14% arts/culture; 11% council discretion		2. Would need to ask the voters for what uses/purposes/County ballot question		housing and childcare  Requires successful action by Legislature before this can be asked to the voters.	Funds will vary/hard to predict  City was using a software and does have a 3% cap.  What about Bayfield or Ignacio?
<b>Reallocation of Joint Sales Tax</b>	County and City/Towns	Take portion of existing joint sales tax and use for a new purpose  Library District – need an update e.g. looking at 2026?  Monies are decided upon by City and County (may not be used for housing in Bayfield or Ignacio)	Doesn't raise taxes on residents or visitors	Existing Tax with County and City  If the Library District asked a ballot question and was successful, what would be the process to seek funding annually for housing or other purposes?	Could free up almost \$3 million if a Library District was successful with voters	Politics between City and County  Roller coaster endeavor with Library District	Library District may resurface this in 2026  Who else besides library currently gets funding annually from this? What is the process and when?  Funds will vary/hard to predict
<b>Sales Tax</b>	County/City/Towns/RHA	Can create a new sales tax, increase an existing sales tax, or reallocate funds from a sales tax to a new purpose	Everyone making purchases on goods that the state requires a sales tax to be added to (unless there is an exemption)  Will impact locals and visitors	Yes, <b>RHA can</b> submit ballot question to voters		County might be seeking a countywide tax for road and bridge/ bundled question being considered?  City confirmed they are going to voters in April for reauthorization of 200s Open Space and Trails/and City Facilities	Ballot timing and costs: running a ballot measure requires resources for public education, outreach, and potentially hiring legal or communication consultants.  Political sensitivities: tax increases face public resistance, especially if there is a perception of inefficiency or if



Sales Tax						<p>Can be a regional approach</p> <p>Can be a bundled question with other uses/purposes</p> <p>Raises more money</p> <p>Can be time limited</p> <p>Scalable: as sales tax revenue grows with local economy, so does funding capacity</p> <p>Tourism contribution: in areas with significant tourism, visitors can help contribute to local housing solutions</p> <p>Community Investment: demonstrates local commitment to addressing housing challenges through voter support</p>	<p>taxpayers feel overburdened</p> <p>Economic fluctuations: Sales tax revenue is tied to consumer spending, which can dip during economic downturns.</p> <p>Equity concerns: sales taxes are can be considered regressive, meaning lower-income residents may feel a disproportionate impact.</p>
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<b>Sales Tax</b>						Community driven impact: the revenue can directly fund housing solutions that make living in the community more affordable, benefiting the very residents who may feel the tax burden the most	
<b>Development Impact Fee</b>	County/City/Towns/RHA	<p>Must be combined with sales/use tax, property tax, or both</p> <p>May need a nexus study</p>	One-time charges on new development and can be used to offset affordable housing	<p>Yes, <b>RHA can</b> submit ballot question to voters</p> <p>Can only be used in conjunction with a sales/use tax, property tax, or both</p>		<p>Has been successful in other mountain towns e.g. Summit County</p> <p>Can be unique approach to the large SFHs built based on sq. ft.</p>	Must be attached to a sales tax/use tax, property tax, or both
<b>Property Tax</b>	County	<p>Colorado has the 27th lowest median property tax payment in the nation. Statewide, the median property tax payment as a percent of median income ranks as the 20th lowest, with an average effective rate of just 0.48%. For the US as a whole, the effective property tax rate is 1.10%.</p> <p>Generally, property tax should be generating about</p>	Every property owner in county or municipality; primary or 2nd property homeowners.	<p>County, no RHA action</p> <p>Annual property taxes. Can be raised through ballot measure.</p> <p>Can make determination of what new funds are used for dedicated fund.</p>		<p>Touches owners, visitors, 2nd homeowners as well as locals</p> <p>Raises more money</p> <p>Can be a regional approach</p>	<p>Property taxes influence the costs of buying, renting or investing in homes and apartment buildings</p> <p>The tax increase could be seen as regressive, because housing costs take a bigger bite out of low-</p>

<b>Property Tax</b>		three-quarters of local taxes and half of all local government revenue excluding state and federal aid.				Can be time limited, which is appealing to voters.	income household budgets. Or a property tax increase might make it more difficult for first time homebuyers to purchase property in the County.
<b>Mill Levy</b>	County/City/Towns/RHA	Mill levies are the rates of taxation set by each taxing authority, not the Assessor's Office. Each tax authority has a district boundary. A taxpayer's total mill levy is calculated based upon where their property is located. The county, towns, schools, and special districts each have a separate mill levy, which is indicated on the annual tax bill you receive from the county treasurer. When a jurisdiction generates a figure for its required revenue, it divides the revenue by the total taxable property within an area. The rate of each jurisdiction is then added together to find the mill levy for the entire area.	Property owners in jurisdiction	Voters have to pass a mill levy increase. Sort of similar to a property tax increase. Funds have to go to a designated source. Most commonly used for schools or library or recreational districts. <b>RHA could be lead on asking for a mill increase as it is a special district entity.</b>  Example - Grand County Mill Levy 2.0 mills to fund/maintain affordable housing. Mill levy failed in Longmont 2023 for library, recreation facility and affordable housing complex. Fort Collins also had a failed mill levy for affordable housing.		Generally speaking, mill rates in Colorado are fairly low.  Can be time limited, which is appealing to voters.	Can be challenging to explain to voters. Impacts property owners who are already seeing increases in property taxes. Careful on the ballot if school or library are asking for a mill levy as well.