

TOWN OF FRASER
USE TAX FORM/WORKSHEET

AS OF: 12/6/22

Owner Name: _____

Job Address: _____

1. Use tax must be paid on all construction materials related to your project. Checks must be made payable to the Town of Fraser before a building permit will be issued. The values from APPENDIX C - TABLE 1-11-2A SQUARE FOOT CONSTRUCTION COSTS Table (see:

https://library.municode.com/co/fraser/codes/municipal_code?nodeId=AP_APXAFESC) will be used to determine the 4% use tax.

2. The philosophy of use tax is to serve as an “in-lieu-of” sales tax to make the local merchants more cost competitive because of lower sales tax rates charged elsewhere and to capture tax revenues which are otherwise lost to the Town, when building materials are purchased outside the Town. The overwhelming majority of the revenue needed to pay for municipal services is derived from sales and use taxes.

3. **DO NOT PURCHASE ANY MATERIALS BEFORE PAYING USE TAX OR HAVING YOUR BUILDING PERMIT ISSUED TO YOU.**

Please remember to show proof of payment for Fraser use tax to avoid being double taxed once you begin purchasing building materials for your project. When purchasing building materials, present your building permit (showing “use tax paid”). You should not be charged municipal (local) sales tax on these purchases by the vendor. Explain to the vendor that they would be double taxing you and that is contrary to Colorado Revised Statute. If the vendor still insists on charging you local sales tax on your construction-related purchases (tax other than for the State of Colorado or the County involved), save your receipts, note the building permit number, date of purchase, and construction site location for presentation to **THE TREASURER OF THAT MUNICIPALITY FOR A REFUND, ANY TAX PAID (DOUBLE TAXATION) TO THE OTHER MUNICIPALITIES WILL BE YOUR RESPONSIBILITY TO COLLECT FROM THEM.**

Please sign and date the following acknowledgment.

I, _____, who have been issued a building permit for construction at the following site: _____ have read the above; and, by my signature, agree and acknowledge that I understand use tax and refunding procedures, if applicable. I further understand that I forfeit any right to a claim for a use tax refund for this building permit if all documentation is not filed within 30 days of closure of this building permit.

Signed: _____ Date: _____ / _____ / _____

CALCULATION WORKSHEET

NEW ONE/TWO FAMILY DWELLINGS AND TOWNHOMES

Dwelling area gross square footage: _____ x \$120.08 x .50 x .04 = \$ _____

Garage area gross square footage: _____ x \$31.58 x .50 x .04 = \$ _____

Deck area gross square footage: _____ x \$26.80 x .50 x .04 = \$ _____

Unfinished Basement gross square footage: _____ x \$60.04 x .50 x .04 = \$ _____

ALL OTHER BUILDINGS AND STRUCTURES (See valuation table 1-11-2A. Occupancy group and type of construction must be known. Contact building department with questions or visit www.winterparkgov.com)

Occupancy Group : _____ Type of Construction : _____

Gross square footage: _____ x \$ _____ (valuation) x .50 x .04 = \$ _____

DECKS/PORCHES:

Square footage _____ x \$26.80 x .50 x .04 = \$ _____

REMODELS/ALTERATIONS (See valuation table 1-11-2A.)

Square footage _____ x \$ _____ (valuation) x .50 x .50 x .04 = \$ _____

RE-ROOFS ONLY:

Square footage _____ x (A) x .50 x .04 = \$ _____

- (A) = \$0.70 20-25 year self seal or laminated shingles
- = \$0.90 30-40 year laminated shingles
- = \$1.40 29 gauge metal roofing (i.e. pro-panel, rugged rib, etc.)
- = \$3.00 Standing seam 24 gauge metal roofing
- = \$0.40 Roll roofing (90#)

Above include ice and water shield to code. In full roof - ice and water shield, add \$.20 to (A)
(1 square = 100 square feet)

MISCELLANEOUS:

Mobile homes/pre-1976 - Retail price x .04 = \$ _____

Building materials: \$ _____ x .04 = \$ _____

Not in table: sq. footage _____ x Building Official Valuation \$ _____ x .50 x .04= \$ _____

TOTAL AMOUNT OF FRASER USE TAX COLLECTED WITH PERMIT: _____

Calculated by: _____

Collected by: _____