



**ROUTT COUNTY REGIONAL
BUILDING DEPARTMENT**

136 6th Street * P.O. Box 773840 * Steamboat Springs CO80477 (970)870-5566 *
FAX (970)870-5489* Email: Building@co.routt.co.us

**TABLE 3A
BUILDING PERMIT AND PLAN REVIEW FEES**

BUILDING PERMIT FEES:

Total Valuation	Fee
If Permit Applicant includes all Electrical, Plumbing, and Mechanical work into the total Valuation of Work to be Permitted for the Building Permit, then these Sub-Permits will not be charged any Permit Fees.	
• \$1.00 to \$500.00	\$21.15
• \$500.01 to \$2,000.00	\$21.15 for the first \$500.00 plus \$2.75 for each Additional \$100.00 or fraction thereof, up to and Including \$2,000.00
• \$2000.01 to \$25,000.00	\$62.33 for the first \$2,000.00 plus \$12.60 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00
• \$25,000.01 to \$50,000.00	\$352.13 for the first \$25,000.00 plus \$9.09 for each additional \$1,000.00 or fraction thereof, up to and including \$50,000.00
• \$50,000.01 to \$100,000.00	\$579.38 for the first \$50,000.00 plus \$6.30 for each additional \$1,000.00 or fraction thereof, up to and including \$100,000.00
• \$100,000.01 to \$500,000.00	\$894.38 for the first \$100,000.00 plus \$5.04 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00
• \$500,000.01 to \$1,000,000.00	\$2910.38 for the first \$500,000.00 plus \$4.28 for each additional \$1,000.00 or fraction thereof, to and including \$1,000,000.00
• \$1,000,000.01 and up	\$5047.88 for the first \$1,000,000.00 plus \$3.29 for each additional \$1,000.00 or fraction thereof

PLAN REVIEW FEE: When a plan or other data is required to be submitted, a plan review fee shall be paid at the time of submitting plans and specifications for review. The plan review fee for buildings and structures shall be **65% of the building permit fee** as set forth above.

EXPRESS BUILDING PERMITS: Residential Roofing, Siding, Window, and Door replacement Permits that don't require a Plan Review will only be assessed a Permit Issuance fee.
PERMIT ISSUANCE FEE: \$25.00

ELECTRICAL PERMIT FEES

PERMIT ISSUANCE (in addition to items below)

For issuing each permit \$25.00

For issuing each supplemental permit \$15.00

RESIDENTIAL This shall include modular homes, mobile homes, duplexes, condominiums and town homes. Fees for all new construction and extensive remodeling and additions shall be as follows (based on floor area):

Not more than 1,000 sq ft \$45.00

Over 1,000 sq ft but not more than 1,500 sq ft \$67.00

Over 1,500 sq ft but not more than 2,000 sq ft \$85.00

For each additional 100 sq ft in excess of 2,000 sq ft add \$3.50

ALL OTHER FEES, except for inspection in mobile home and RV parks, shall be computed based on the dollar value of the electrical installation, including labor and material. The fees shall be computed as follows:

More than \$0 but not more than \$2,000.00\$45.00

More than \$2,000.00 but not more than \$50,000.00 \$18.00*

(* per thousand or fraction thereof)

More than \$50,000.00 but not more than \$500,000.00\$17.00*

(* per thousand or fraction thereof **plus \$50.00**)

More than \$500,000.00\$16.00*

(* per thousand or fraction thereof **plus \$550.00**)

Mobile homes and travel (RV) parks per space \$50.00

Solar Permit Fees:

Colorado HB1199, better known as the “Fair Permit Act”, enacted on July 1, 2011, placed limits on fees for permits for the installation of solar energy devices. This law limits fees for “an active solar electric or solar thermal device or system” to \$500.00 for a residential installation and \$1000.00 for a non-residential systems. Local use and excise taxes are not limited by HB1199.

The State Minimum Fees Apply when our normal Fee Values exceed the State Minimum Fees.

Special Note on Structural Modifications:

Installations on existing buildings may require structural modifications. Where structural modifications to existing buildings are required, solar installations will be considered in two distinct parts. We will consider a permit for structural modification work that supports the solar energy devices separately from the solar equipment permit. Normal fees based on valuation of materials and labor for the modification will apply to the permit for the building.

PLUMBING PERMIT FEES

PERMIT ISSUANCE

1. For the issuance of each permit \$25.00
2. For issuing each supplemental permit \$15.00

UNIT FEE SCHEDULE (in addition to item 1 or 2 above)

1. FIXTURES AND VENTS

- For each plumbing fixture or trap or set of fixtures on one trap (including water piping, drainage piping, and backflow protection therefore)..... \$8.00
- For repair or alteration of drainage or vent piping, each fixture \$10.00

2. WATER PIPING

- for installation, alteration, or repair of building water piping and/or water-treating equipment, each..... \$10.00

3. ROOF DRAINS

- Roof drain systems—per roof drain or overflow drain (inside building)..... \$17.00

4. WATER HEATERS

- For each water heater and/or vent \$10.00

5. FUEL GAS PIPING

- For each gas pipe system of one to five outlets \$20.00
- for each additional gas piping system outlet, per outlet \$1.00

6. DISPOSAL SYSTEMS AND INTERCEPTORS

- For each industrial waste pretreatment interceptor or grease trap \$10.00

7. BACKFLOW PROTECTION

- For each building backflow protective device or building atmospheric-type vacuum breakers or irrigation system backflow device:
 - 2 inches and smaller \$10.00
 - over 2 inches..... \$20.00

8. GRAYWATER SYSTEM

- For each graywater system \$8.00

9. MEDICAL GAS PIPING

- for each medical gas piping system serving one to five inlet(s)/outlets(s) for a specific gas..... \$20.00
- For each additional medical gas inlet/outlet \$1.00

MECHANICAL PERMIT FEES

PERMIT ISSUANCE

- 1. For the issuance of each permit \$25.00
- 2. For issuing each supplemental permit \$15.00

UNIT FEE SCHEDULE (In addition to items 1 and 2 above)

1. FURNACES AND HEATERS

For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 Btu/h \$16.50

For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance over 100,000 Btu/h \$21.00

For the installation or relocation of each floor furnace, including vent \$16.50

For the installation or relocation of each suspended heater, recessed wall heater or floor-mounted unit heater \$16.50

For the installation of a wood or gas fired fireplace, insert, or stove \$16.50

2. FUEL GAS PIPING AND TANKS

Gas piping systems of one to five outlets \$20.00

for each additional gas outlet \$1.00

LPG Tank set and yard piping \$10.00

3. BOILERS AND COMPRESSORS

For the installation or relocation of each boiler or compressor to and including three horsepower or each absorption system to and including 100,000 Btu/h \$16.50

For the installation or relocation of each boiler or compressor over three horsepower to and including 15 horsepower, or each absorption system over 100,000 Btu/h to and including 500,000 Btu/h \$30.50

For the installation or relocation of each boiler or compressor over 15 horsepower to and including 30 horsepower, or each absorption system over 500,000 Btu/h to and including 1,000,000 Btu/h \$42.00

For the installation or relocation of each boiler or compressor over 30 horsepower to and including 50 horsepower, or each absorption system over 1,000,000 Btu/h to and including 1,750,000 Btu/h \$62.00

For the installation or relocation of each boiler or refrigeration compressor over 50 horsepower, or each absorption system over 1,750,000 Btu/h \$104.00

4. AIR HANDLING UNITS

For each air-handling unit to and including 10,000 CFM, including ducts attached thereto \$12.00

For each air-handling over 10,000 CFM \$20.00

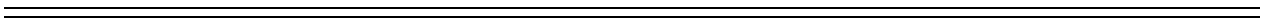
5. **VENTILATION AND EXHAUST**
 - For each ventilation fan connected to single duct.....\$8.00
 - For each ventilation system which is not a portion of any heating or air-conditioning system authorized by a permit\$12.00
 - For the installation of each domestic-type hood which is served by mechanical exhaust, including ducts for such hood.....\$12.00
 - For the installation of each commercial or industrial hood which is served by mechanical exhaust, including the ducts for such hood.....\$30.00
6. **EVAPORATIVE COOLERS**
 - For each evaporative cooler other than a portable type\$12.00
7. **APPLIANCE VENTS**
 - For the installation, relocation or replacement of each appliance vent installed and not included in an appliance permit (includes dryer duct).....\$8.50
8. **REPAIR OR ADDITIONS**
 - For the repair of, alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption, or evaporative cooling system, including installation of controls regulated by the UMC or IMC.....\$15.50
9. **MISCELLANEOUS**
 - for each appliance or piece of equipment regulated by the UMC or IMC but not classed in other appliance categories, or for which no other fee is listed in this schedule of fees\$12.00

POOL, SPA AND HOT TUB PERMIT FEES

Pool, Spa, and Hot Tub Permit Fees are based upon normal Fee Valuations for Building, Electrical, Plumbing, and Mechanical Fees.

MISCELLANEOUS FEES

SPECIAL FEES



- 1. Inspections outside of normal business hours (minimum charge – 4 hours).....\$50.00 per hour
- 2. Reinspection fees (work not ready for inspection or called for corrections not made) ..\$50.00 per hour
- 3. Inspections for which no fee is specifically indicated (minimum charge – 2 hours)\$50.00 per hour
- 4. Additional plan review required by changes, additions or revisions to or revisions to the approved plans (minimum charge – one half hour)\$50.00 per hour

ELEVATOR PERMIT FEES

North West Colorado Council of Government (NWCCOG) INSPECTIONS:

NWCCOG is the inspection agency for all elevator installations in Steamboat Springs and Routt County. Contact NWCCOG at (970) 468-0295 ext.108 for fee information on elevator permits.

**ROUTT COUNTY REGIONAL BUILDING DEPARTMENT FEE SCHEDULE FOR
CITY OF STEAMBOAT SPRINGS GRADE & FILL PERMIT PLAN REVIEW FEES**

- 50 cubic yards.....No Fee
- 50 to 100 cubic yards..... \$26.50
- 100 to 1,000 cubic yards..... \$42.00
- 1,000 to 10,000 cubic yards..... \$55.00
- 10,000 to 100,000 cubic yards – \$55.00 for the first 10,000 cubic yards, plus \$27.50 for each additional 10,000 cubic yards or fraction thereof.
- 100,000 to 200,000 cubic yards - \$302.50 for the first 100,000 cubic yards, plus \$14.85 for each additional 10,000 cubic yards or fraction thereof.
- 200,000 cubic yards or more - \$451.00 for the first 200,000 yards, plus \$8.15 for each additional 10,000 cubic yards or fraction thereof.

**ROUTT COUNTY REGIONAL BUILDING DEPARTMENT FEE SCHEDULE FOR
CITY OF STEAMBOAT SPRINGS GRADE & FILL PERMIT FEES**

- 0 to 100 cubic yards..... \$50.00
- 100 to 1,000 cubic yards - \$50.00 for the first 100 cubic yards, plus \$20.00 for each additional 100 cubic yards or fraction thereof.
- 1,000 to 10,000 cubic yards - \$230.00 for the first 1,000 cubic yards, plus \$16.50 for each additional 1,000 cubic yards or fraction thereof.
- 10,000 to 100,000 cubic yards -\$378.50 for the first 10,000 cubic yards, plus \$75.00 for each additional 10,000 cubic yards or fraction thereof.
- 100,000 cubic yards or more - \$1,053.50 for the first 100,000 cubic yards plus \$42.00 for each additional 10,000 cubic yards or fraction thereof.

FACTORY BUILT MANUFACTURED HOMES/ MOBILE HOMES PERMIT FEE SCHEDULE:

BUILDING PERMIT FEES:

Regular Building Permit Fees Apply and are based on the valuation of work for: All custom work done on site including; footings, foundations, piers, decks, custom framing of additions, basements, attics, roofs, garages, and all other work done beyond the Manufactured or Factory Built Home portion.

For each Manufactured or Factory Built Home..... \$100.00 for each section

ELECTRICAL PERMIT FEES:

Mandatory Fee for Electrical Service hookup of each factory built home \$40.00

Mandatory Issuance Fee.....\$25.00

Regular Electrical Permit Fees Apply for: All electrical work done on site beyond what was included in the Manufactured or Factory Built Home.

PLUMBING PERMIT FEES:

Mandatory Fee for Plumbing Water/Sewer Hookup.....\$9.00

Mandatory Issuance Fee \$15.00

Regular Plumbing Permit Fees Apply for: All plumbing work done on site beyond what was included in the Manufactured or Factory Built Home.

MECHANICAL PERMIT FEES:

Mandatory Fee for Natural Gas/LP Hookup.....\$9.00

Mandatory Issuance Fee \$15.00

Regular Mechanical/Gas Permit Fees Apply for: All mechanical/gas work done on site beyond what was included in the Manufactured or Factory Built Home.

Mandatory Insignia Plate Fee:\$60.00



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City of Steamboat Springs Building Permit Fees

- **General Building Permit Fees**

Single Family Residence	\$1100.00
Duplex Permit	\$1625.00
Triplex Permit	\$2150.00
4-Plex Permit	\$2675.00
Deck Permit	\$195.00
Interior Alterations:	\$195.00
Secondary or Employee Unit	\$715.00
Solar Permit Fee	\$130.00
<u>Single Family Additions:</u>	
Valuation of \$1000 to 26,099	\$455.00
Valuation of \$26,100 to \$75,099	\$780.00
Above \$75,100	\$1100.00
 <u>Commercial Multi-Family & Mixed Use:</u>	
Minimum Permit Fee	\$195.00
If valuation is > \$195,000 then fee is	\$1.00 per thousand

- **Fire Department:**

Plan Review Fee:	\$25.00
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- **City Finance Department Tax Fees:**

City Use Tax: (Total Project Valuation x .5) x 4.5% = Total Use Tax
Excise Tax: (Total Project Valuation) x .012 = Total Excise Tax

- **Grade and Fill Permits:**

Major Permit	\$3700.00
Medium Permit	\$1620.00
Minor Permit	\$415.00

NOTE: Routt County Regional Building Department Permit Fees apply in addition to the above City of Steamboat Springs Building Permit Fees; please see the following pages for fees.

Tax Information: Construction Use Tax

General Information

The City of Steamboat Springs collects a 4.5% use tax on 50% of the estimated value of a construction project, or on 100% of the taxable materials and fixtures cost, whichever is greater. This use tax is due at the time the permit is issued, and is to be paid by the general contractor.

To avoid double payment of the City tax, both the general contractor and subcontractors working for the general should present a copy of the building permit to all suppliers when purchasing construction materials and fixtures. Suppliers should not charge a city sales tax on materials regardless of where the items are purchased. Suppliers should keep a copy of the permit or the permit number for their records.

Construction Materials

Code Section 22-86-(16) defines construction materials as follows: tangible personal property which, when combined with other tangible personal property, loses its identity to become an integral and inseparable part of a completed structure or project. Construction materials include but are not limited to such things as asphalt, bricks, builders hardware, caulking material, cement, conduit, concrete, electric wiring and connections, fireplace inserts, fixtures, electrical heating and cooling equipment, flooring, glass, gravel, insulation, lath, lead, lime, lumber, macadam, millwork, mortar, oil, paint, paper, piping, pipe valves and pipe fittings, plaster, plumbing fixtures, putty, reinforcing mesh, road base, roofing, sand, sewer pipe, sheet metal, site lighting, siding, steel, stone, stucco, tile, trim, wall board, wall coping, wallpaper, weather stripping, wire netting and screen, and wood preserver.

Example #1 - Joe from ABC Construction gets two permits from the City of Steamboat Springs, one to construct a new office building and one to do site work. Joe contracts with several subcontractors to do the electrical, plumbing, HVAC, and site work.

AAA Plumbing, a subcontractor working for ABC on this project goes to the local plumbing supply

store located in Steamboat Springs to buy bathroom fixtures and cabinetry. Because the City tax was paid up front on the permit, AAA should give a copy of the permit to the plumbing supply store for their records and no City sales tax should be charged on the purchase of these building materials.

Barry from Best Asphalt Company, also a subcontractor working for ABC, goes to the local rock quarry in Steamboat Springs to buy several tons of paving material to be used at the project in Steamboat Springs. Because City tax was paid up front on the site permit, Barry should give a copy of the permit to the rock quarry for their records and no City sales tax should be charged on the purchase of these building materials.

Construction materials do not include furniture, appliances, machines, equipment, and tools. Use tax is not prepaid on a building permit for these items. However, because these items are delivered into Steamboat Springs and often installed in Steamboat Springs, the contractor is responsible for ensuring sales tax is paid on these items.

Example #2 - Joe from ABC Construction goes to a Steamboat Springs hardware shop to purchase tools for the project being built in Steamboat Springs. Because tools are not building materials, Joe should pay full sales tax (8.4%) to the Steamboat Springs shop at the time of purchase.

Example #3 - Joe from ABC Construction orders a stove and refrigerator from a store in Denver to be delivered to the job site in Steamboat Springs. The Denver appliance vendor charges Joe 2.9% State of Colorado sales tax on the items shipped into Steamboat Springs. Because this purchase is not a building material, it is not covered under the building permit, and Joe owes 4.5% sales tax to the City of Steamboat Springs on these purchases. Joe can either collect and remit this tax from the building owner or he can ask the Denver appliance store to collect and remit the tax from him.

Fabrication Labor

Fabrication labor is taxable in the City of Steamboat Springs, and general contractors are subject

to sales tax on the amounts billed by subcontractors. Installation labor is not taxable.

Example #1 – Joe from ABC Construction contracted with Carl's Cabinetry to build and install several counters, shelves, and cabinet units at the Steamboat Springs jobsite. Carl constructs these items and installs them in Steamboat Springs. Carl bills ABC Construction \$5,000. Materials were \$500, fabrication labor was \$3,500, and installation labor was \$1,000. ABC's taxable cost is \$4,000 for the materials and the fabrication labor. A copy of the building permit may be provided to Carl's Cabinetry to purchase the materials amount of \$4,000 tax exempt as the materials are covered by the use tax deposit paid on the permit.

Project Reconciliation

Because use tax paid on the permit is based on an estimate, there is typically a difference between the actual materials costs and the amount originally estimated. In order to reconcile these differences the general contractor must submit a complete Project Cost Reconciliation Report providing an accounting of actual costs, including materials and fixtures used and provided by subcontractors.

If total taxable costs are greater than the permit estimate, resulting in an underpayment of use tax, the general contractor must pay such tax. If the actual taxable costs are lower than the permit estimate, the general contractor may apply for a refund.

Project reconciliations and/or requests for refunds must be submitted before the certificate of occupancy is issued.

Construction Audits

If a project is selected for further review, all related construction records are subject to audit by the City following completion. Such audits are designed to determine the actual taxable cost of the project and must be conducted before final CO is issued unless a consent form is signed by the general contractor.

Seminars / Forms / Information

Steamboat Springs Sales Tax Staff are always willing to provide information, schedule a meeting, or discuss Sales & Use Tax over the phone. Please contact the Sales Tax Department at (970)

871-8233 or go to our website at www.steamboatsprings.net to find out more.

The City of Steamboat Springs Sales Tax Code & Regulations are also available on our website at www.steamboatsprings.net or to receive a copy by mail, contact the Sales Tax Department at (970) 871-8233.

Important Note: This information is provided as a general overview of the City of Steamboat Springs Sales and Use Tax Ordinance, and is not intended to replace or supersede the information contained in the Ordinance.



SALES TAX RATES SUPPLIERS OF BUILDING MATERIALS & FIXTURES

Sales tax rates vary depending on the location of the sales transaction and if various documentation is provided by the purchaser. Specific tax rate information for local transactions is provided below.

<u>tax jurisdiction</u>	<u>tax rate</u>
State of Colorado	2.9%
Routt County	1.0%
City of Steamboat Springs	4.5%
total combined sales tax rate inside the City	8.4%

<u>documentation provided</u>	<u>location of transaction</u>	
	<u>inside City</u>	<u>outside City</u>
<i>no permits or certificates</i>	8.4%	3.9%
<i>County building permits</i>	7.4%	2.9%
<i>City building permits</i>	2.9%	2.9%
<i>sales tax licenses</i>	0.0%	0.0%
<i>exemption certificates</i>	0.0%	0.0%

location of transaction

The sales tax rate is determined by the location of the sales transaction. If items are picked up from the store, the transaction location is the store's location. If items are delivered, the transaction location is the delivery location.

building permits

When a builder acquires a building permit, construction use tax is paid to the City and County for a *City Building Permit* and to the County for a *County Building Permit*. Purchases of incorporated building materials and fixtures would not be subject to local taxes that were paid on the permit. Purchases of items not incorporated into the building are subject to the full tax rate. Invoices should indicate the building permit number and jobsite location.

sales tax licenses

Retailers can present their *Colorado* or *Steamboat Springs Sales Tax License* when making purchases for taxable resale. The purchaser must be engaged in the business of reselling the property being purchased. The seller must collect tax on items which a purchaser personally uses. The seller should maintain record of sales tax license numbers.

exemption certificates

- Contractors making materials purchases for projects for exempt organizations can present the *Contractors' Exempt Certificate*. This exempts the contractor and subcontractors from sales taxes on purchases for the project noted on the certificate.
- Exempt organizations can present their *Certificate of Exemption for State Sales/Use Tax Only*. Direct sales to and direct purchases by exempt organizations exempts the organization from sales taxes.

Please contact the City of Steamboat Springs Sales Tax Division for additional information. (970) 879-2060

* This information is not binding on the City of Steamboat Springs, nor does it replace, alter or supersede the Steamboat Springs Revised Municipal Code. *