Taxes in General:

COE is exempt from paying taxes to the State of to the Federation. Therefore, contractors must not pay this tax either and should not charge the City any taxes they pay to vendors. The contractors can do this by producing the COE tax exempt number to vendors.

Use Tax:

Link to tax code:
http://library.municode.com/HTML/13330/level2/TIT4MUFITA_CH4SAUSTA.html#TIT4MUFITA_CH4SAUSTA_4-4-5USTAIM

Contractors must pay use tax to the City, which is similar to sales tax, and is the way the City raises revenue for itself. The tax rate is 3.5% on all materials. Labor, shipping, setup, installation, delivery are exempt from use tax.

Use tax is estimated to 50% of the total project value (minus shipping....) and must be paid by the Contractors before the building permit can be issued. It is the COE Building Department that collects the initial use tax.

At completion of the construction, the Contractors can claim the return of the portion of the use taxes that they overpaid, if the material part of the project was less than 50% of the total cost. If it was more, they would have to pay additional use tax.

If the total contract value was changed, the COE Building Department will be informed. They will then contact the Contractors to claim additional use tax for the portion of the cost increase.

Arapahoe County Open Space Tax:

This tax is calculated to .25% of 50% of the total project value. It is COE Building Department that collects the open space tax.

Building Permit Fees:

Link to fee table:

But LEWWTP does not have to pay the permit fee since we are part of the COE. Check with Building Department on this.

Plan Review Fees:

This fee is calculated to 65% of the building permit fees. It is COE Building Department that collects the plan review fees.