



City Sales Tax Waiver for Historic Buildings

► **REQUIRED MATERIALS FOR ALL APPLICATIONS**

Signed and notarized application (both the owner and contractor must sign pages 1 and 2).

Landmark Alteration Certificate (LAC) approving the proposed work.

► **TO SUBMIT YOUR LANDMARK ALTERATION CERTIFICATE (LAC) APPLICATION**

- Email notarized application with building permit application to PDSskipatrip@bouldercolorado.gov
- Questions? Reference the FAQs on page 3; Contact 303-441-1994 or historic@bouldercolorado.gov
- NOTE: Only city sales tax is waived. Plan check fees, county sales tax, and building permit fees must still be paid.
- NOTE: The city allots a limited amount of money for the sales tax waiver annually (currently \$25,000). It is possible that all allotted funds are given out prior to the end of the year.

► **PROPERTY OWNER CONTACT INFORMATION**

Name		Phone#	Email Address		
Address		City	State	Zip	

Signature of Property Owner(s): _____ Date: _____

► **CONTRACTOR CONTACT INFORMATION** SAME AS OWNER

Name		Phone#	Email Address		
Address		City	State	Zip	

Signature of Contractor: _____ Date: _____

► **PROJECT INFORMATION**

Project Address				LAC issued: HIS
Historic District (check one)	Chamberlain	Highland Lawn	West Pearl	Individual Landmark Name:
	Chautauqua	Hillside	16 th Street	
	Downtown	Mapleton Hill		
	Floral Park	University Place		

► FREQUENTLY ASKED QUESTIONS

Sales tax waiver on construction materials for Landmarked Properties in the City of Boulder, Colorado.

Q. *Do I qualify for a sales tax waiver?*

A. A minimum of 30% of the dollar value of the materials (excluding labor) must be used on the exterior of the building. In addition, the property must be designated as an individual landmark or located within a designated local historic district and you must have received a [Landmark Alteration Certificate \(LAC\)](#) for the planned work prior to applying for a building permit.

Q. *How do I know the building material value, and whether 30% or more is used on the exterior?*

A. The value is for the costs of the materials only, do not include any labor expenses or tax. Add up all the materials which will be installed, used, or consumed exclusively on the exterior of the building. The total cost of these items must be at least 30% of your total materials cost. Do not include any materials that will be used on a separate building, or under a separate permit (for example: if the permit is for work on a house, materials for a detached garage cannot be included with the materials for the house)

Q. *What materials qualify?*

A. Materials that are permanently affixed in some way to the exterior of the building, and are required as part of your building permit. If you are not required to obtain a building permit (for example: mail boxes, landscaping, or decorative items), you cannot use the sales tax waiver for those items.

Q. *Is there any minimum or maximum amount of sales tax that can be waived?*

A. There is no minimum, as long as the work requires a permit and at least 30 percent of the value of the materials will be installed, used, or consumed on the exterior of the building. The maximum amount of sales tax that can be waived on any site per year is \$12,500. Please note that the city allots a limited amount of money for the sales tax waiver annually (currently \$25,000). It is possible that all allotted funds are given out prior to the end of the year.

Q. *¿Puedo obtener ayuda con la traducción al español?*

A. Si necesita interpretación en español, llame al 303-441-1905