



## USE TAX

In November of 1998, the voters of Phillips County adopted a 1% sales and use tax. The use tax applies to construction materials used in buildings throughout the county. The Uniform Building Code has established that an average of 52% of the cost of structures is materials.

Your use tax is calculated with the following formula.

<u>Total Cost of Project</u>	times	<u>Materials UBC Factor</u>	equals	<u>Estimated Materials</u>
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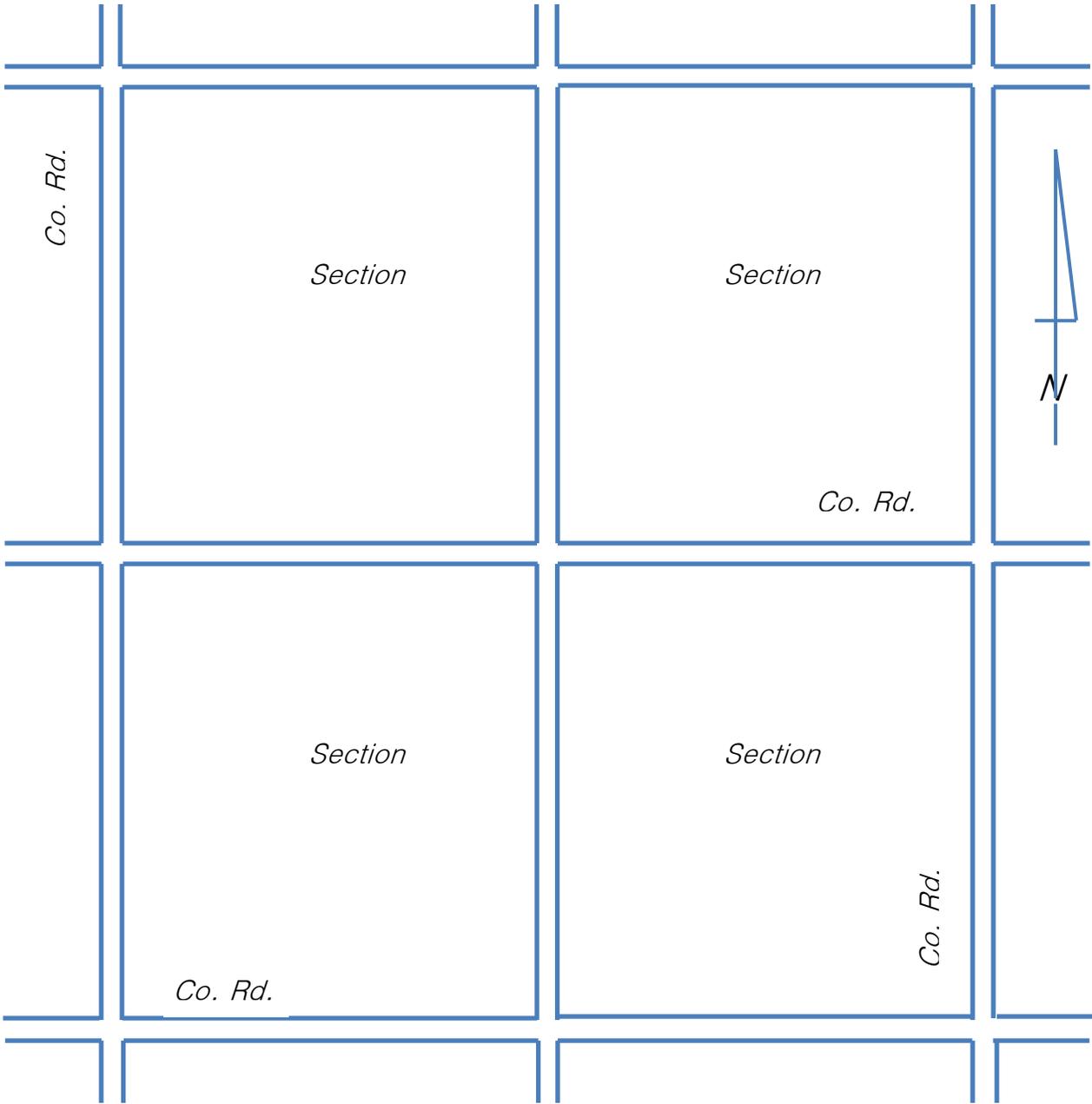
### EXAMPLE

\$75,000	X	52% (.52)	=	\$39,000
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<u>Estimated Materials</u>	times	<u>County Sales Tax Rate</u>	equal	<u>Use Tax</u>
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\$39,000	X	0.01	=	\$390.00
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The Use Tax is utilized for the county's general and road and bridge funds.



PHILLIPS COUNTY, COLORADO  
**PLANNING & ZONING FEES**  
EFFECTIVE: MAY 1, 2006

Zoning Amendment	\$100 plus cost of advertising
Conditional Use Permit	\$100 plus cost of advertising
Subdivision Exemption	\$50 plus recording fees (\$10 for first page, \$5 each additional page, plus \$1 surcharge per document)
Building Permit	\$ 30 plus the 1% use tax
Road Crossings (Re-adopted 03-19-07)	\$150 for boring under each dirt or gravel road.  \$400 for trenching across each dirt or gravel road \$100 for locally based utility companies
Agricultural Use Permit Fees (For Trenching or Boring)	There will be a \$25.00 fee for non-utility cuts (i.e. agricultural landowners who are required to cut county rights-of-way to provide utility services for agricultural production or a farm residence on their own property.)
Right-of-way impacts (Re-adopted 03/19/07)	\$20 per mile for laying telephone lines in right-of-way plus road crossing fee.  Graduated fee per foot for burying pipelines in the right-of-way plus road crossing fee.

Graduated Fees

Ditch Width	Cost per foot
½” to 8”	\$0.14
8+” to 16”	0.20
16+” to 24”	0.35
24+” to 42”	0.60
42+”	0.72