

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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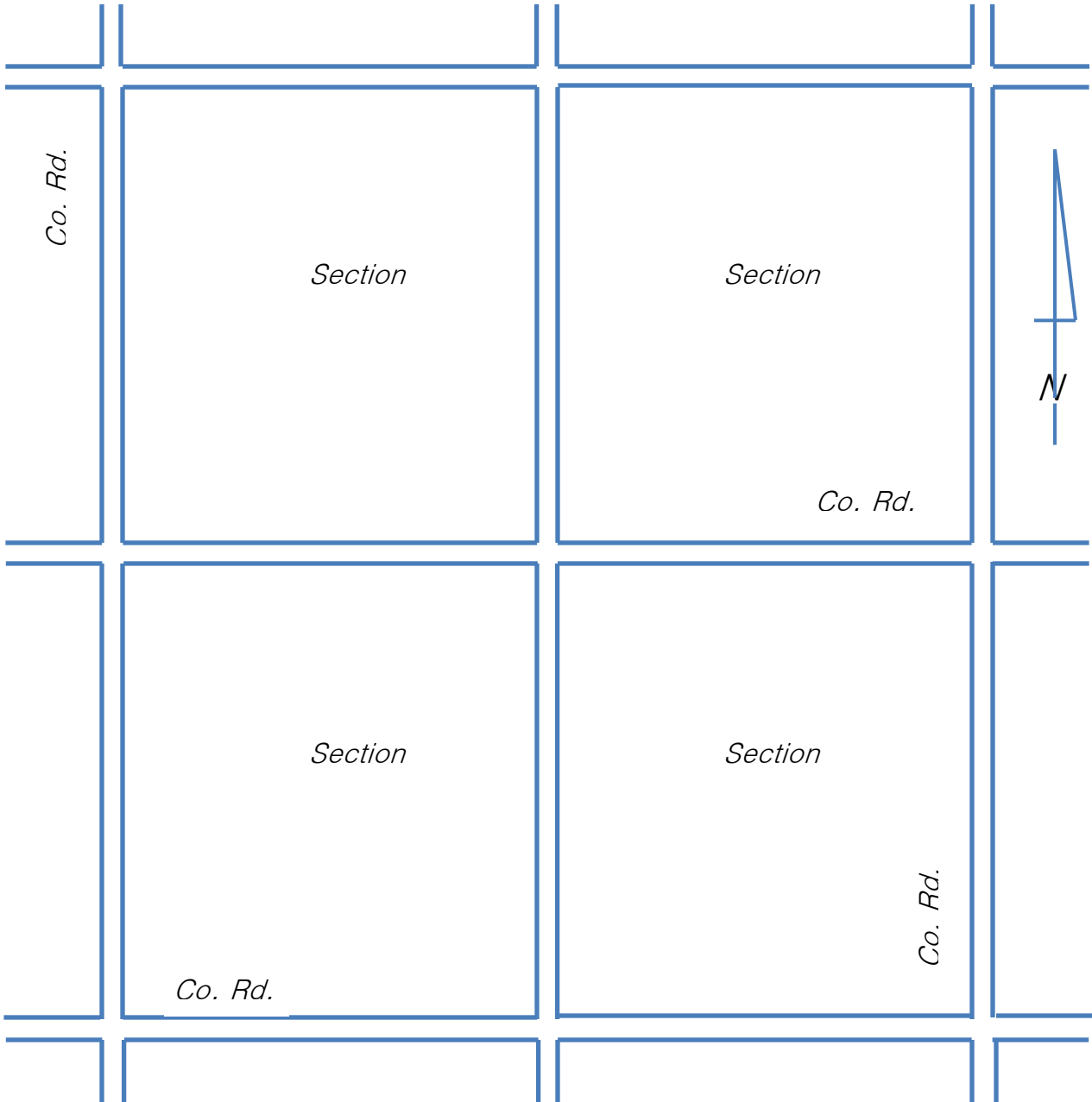
EXAMPLE

\$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: JANUARY 8, 2020

Zoning Amendment:	\$110 plus cost of advertising
Conditional Use Permit:	\$110 plus cost of advertising
Subdivision Exemption:	\$60 plus recording fees (\$13 for first page, \$5 each additional page – check made to Clerk)
Building Permit:	\$45 plus the 1% use tax
Road Crossings:	\$165 for boring under each dirt or gravel road. \$420 for trenching across each dirt or gravel road. ((\$420 trenching refundable deposit will be collected.) \$125 for locally based utility companies.
Agricultural Use Permit Fees: (For Trenching or Boring)	There will be a \$120.00 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). Minimum depth is to be 48".
Right-of-way impacts:	\$30 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:

<u>Ditch Width</u>	<u>Cost per foot</u>
½" to 8"	\$0.20
8+ to 16	0.25
16+ to 24"	0.40
24+ to 42"	0.65
42+ "	0.75