



BUILDING PERMIT FEES

Effective May 3, 2023

The applicant for a permit shall provide an estimated permit value at the time of application. Permit valuations shall include total value of work, including materials and labor, for which the permit is being issued, such as electrical, gas, mechanical, plumbing equipment, and permanent systems. If, in the opinion of the building official, the valuation is underestimated on the application, the permit shall be denied, unless the applicant can show detailed estimates to meet the approval of the building official. Final building permit valuation shall be set by the building official based on the most recent Building Valuation Data published in the "Building Safety Journal" magazine by the International Code Council as a minimum. Separate permit fees are calculated for each of the building, plumbing, electrical, and mechanical valuations, based on the following table:

Valuation of Work	Building, Electrical, Plumbing, or HVAC Fees
\$1.00 to \$500.00	\$23.50
\$501.00 to \$2,000.00	\$23.50 for the first \$500.00 plus \$3.05 for each additional \$100.00 or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$25,000.00	\$69.25 for the first \$2,000.00 plus \$14.00 for each additional \$1,000.00 or fraction thereof, to and including \$25,000.00
\$25,001.00 to \$50,000.00	\$391.75 for the first \$25,000.00 plus \$10.10 for each additional \$1,000.00 or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$643.75 for the first \$50,000.00 plus \$7.00 for each additional \$1,000.00 or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$993.75 for the first \$100,000.00 plus \$5.60 for each additional \$1,000.00 or fraction thereof, to and including \$500,000.00
\$500,001.00 and up	\$3,233.75 for the first \$500,000.00 plus \$4.75 for each additional \$1,000.00 or fraction thereof

Plan Review Fee

A Plan Review Fee is charged for commercial projects, new single-family and multi-family homes, and solar permits, and calculated at 65% of the building permit fees including general, electrical, mechanical, and plumbing. Plan review fees shall be paid at the time of permit issuance. Depending on the scope of the project, separate hourly plan review fees may be assessed at \$50 an hour.

Services Expansion Fee

All new residential permits (single and multi-family) are subject to the Services Expansion Fee (SEF). The fee is \$1.00 per finished square foot of dwelling area and shall be collected prior to the issuance of the Certificate of Occupancy.

Fire Sprinkler and Fire Alarm Permits

The North Metro Fire Rescue District is the fire department serving the City and County of Broomfield. They are involved in various aspects of plan review, permits, and inspection, depending on the scope of your project. Additional fees may be required for fire district reviews or permits. Contact the Fire Prevention Bureau at 720-887-8217 for more specific information.

Building Permit Use Tax

The applicant for a permit shall provide an estimated permit value at the time of application. Permit valuations shall include total value of work, including materials and labor, for which the permit is being issued, such as electrical, gas, mechanical, plumbing equipment, and permanent systems. If, in the opinion of the building official, the valuation is underestimated on the application, the permit shall be denied, unless the applicant can show detailed estimates to meet the approval of the building official. Final building permit valuation shall be set by the building official based on the most recent Building Valuation Data published in the "Building Safety Journal" magazine by the International Code Council as a minimum.

Broomfield Municipal Code Section 03-08-020 declares that every person who uses or consumes in Broomfield any building and construction materials, as herein defined, is exercising a taxable privilege and the use tax imposed is done pursuant to the authority granted to the city by article XX of the Constitution of the State of Colorado.

Building and construction materials means and includes any materials, goods, or commodities which are used or consumed in connection with the building, construction, reconstruction, alteration, expansion, modification, or improvement of any dwelling, building, structure, or private improvement. It specifically includes any item, materials, goods, or commodities which become a part of the dwelling, building, structure, or improvement, or which are affixed to or provided with the dwelling, building, structure, or improvement, or the lot or parcel of ground on which the dwelling, building, structure, or improvement is located.

The City and County of Broomfield collects use tax on building materials at the time of building permit issuance. For use tax purposes, 50% of the total project valuation is assumed to be materials in accordance with BMC 03-08-060. Homeowners performing all of their own work shall list the total materials cost on the permit application. The applicant should show the building permit payment receipt to the supplier or retail home center when purchasing materials for the project. The supplier or home center should not charge any city sales tax since the Broomfield use tax has been paid with the permit. Payment of state and RTD sales taxes is still required on all materials. Questions regarding use tax can be answered by the Sales and Use Tax Division, Broomfield Finance Department at 303-464-5812.

EXAMPLE

Use Tax = Total valuation x 50% (materials) x assessed rate

Assessed rate is currently: 4.15% for the City and County of Broomfield

Use Tax calculation:

Contracted total project value: \$200,000

Calculated materials cost: \$200,000 x 50% = \$100,000

Use tax due: \$100,000 x 4.15% = \$4,150.00

Homeowner total materials cost: \$100,000

Use tax due: \$100,000 x 4.15% = \$4,150.00