

City of Boulder – Summary of Recent Significant Changes in Taxes/Fees - Development-related Taxes and Fees

	Building Permit & Plan Check Fees	Development Excise Taxes (DETs)	Education Excise Tax (EET)	Capital Impact Fees	Plant Investment Fees (PIFs)	Total																																																																																				
Description	Building permit fees are established to recover the full cost of services related to construction in the city. Fees for building plan review, permit issuance and building inspection services are currently based upon building valuation.	Development Excise Taxes are assessed on development projects in order to fund costs of growth-related capital improvements. In 2009, the DETs allocated to several services/departments were converted to impact fees and the remaining authorized DET capacity was reallocated to fund transportation and a park land acquisition. Based on the results of the 2009 election, the Development Excise Tax for Affordable Housing has not changed.	The Education Excise Tax was established to provide funding to support Boulder Valley School District and city of Boulder needs. In 2009, as part of the approved changes to DETs and the implementation of impact fees, City Council approved eliminating the collection of this tax.	Impact fees are assessed on development projects to provide funding for growth-related capital infrastructure needs. In Nov. 2009, several of the development excise taxes associated with infrastructure needs in specific areas/departments were converted to impact fees. These service areas include police, fire, library, parks, recreation and human services.	Plant Investment Fees (PIFs) are used to recapture initial capital improvement investments in the water, wastewater and stormwater/flood management infrastructures. The one-time fees are charged to new and existing customers who require new or additional utility service.																																																																																					
Total 2010 \$	<b>\$2,668,000</b>	<b>\$1,107,000</b>	<b>\$0</b>	<b>To Be Determined</b>	<b>\$3,300,000</b>	<b>&gt; \$7,075,000</b>																																																																																				
Impact on New Single Family Home	For the construction of a new 2,168 sq. foot home, the estimated impact due to changes in building permit and plan check fees has decreased by \$417 (or negative 12%).	For the construction of a new 2,168 sq. foot home, the estimated financial impact due to changes in development excise taxes has decreased by \$2,447 (or negative 40%).	For the construction of a new 2,168 sq. foot home, the financial impact due to suspending the collection of the Education Excise Tax is \$2,558 (or 100%).	For the construction of a new 2,168 sq. foot home, the estimated financial impact due to the implementation of impact fees is \$4,489.	For the construction of a new 2,168 sq. foot home, the cumulative impact of Plant Investment Fee changes (for all three utility funds) at the end of the phase-in period is \$10,763 (or 53%).	For the construction of a new 2,168 sq. foot home, the cumulative impact of all development-related tax/fee changes (for all three utility funds) at the end of the phase-in period is \$9,830 (or 26%).																																																																																				
Residential Chart	<p>Development Tax/Fee Changes Single Family Home Example</p> <table border="1"> <tr> <td>Bldg Permit &amp; Plan Check Fees</td> <td>2008: \$3,525</td> <td>2010: \$3,108</td> <td>full phase-in: \$3,108</td> </tr> <tr> <td>Dev Excise Taxes</td> <td>2008: \$6,068</td> <td>2010: \$3,621</td> <td>full phase-in: \$3,621</td> </tr> <tr> <td>Ed Excise Tax</td> <td>2008: \$2,558</td> <td>2010: \$-</td> <td>full phase-in: \$-</td> </tr> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,489</td> <td>full phase-in: \$4,489</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$20,293</td> <td>2010: \$25,360</td> <td>full phase-in: \$31,056</td> </tr> <tr> <td>Total</td> <td>2008: \$32,444</td> <td>2010: \$36,578</td> <td>full phase-in: \$42,274</td> </tr> </table>	Bldg Permit & Plan Check Fees	2008: \$3,525	2010: \$3,108	full phase-in: \$3,108	Dev Excise Taxes	2008: \$6,068	2010: \$3,621	full phase-in: \$3,621	Ed Excise Tax	2008: \$2,558	2010: \$-	full phase-in: \$-	Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489	Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056	Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274	<p>Development Tax/Fee Changes Single Family Home Example</p> <table border="1"> <tr> <td>Dev Excise Taxes</td> <td>2008: \$6,068</td> <td>2010: \$3,621</td> <td>full phase-in: \$3,621</td> </tr> <tr> <td>Ed Excise Tax</td> <td>2008: \$2,558</td> <td>2010: \$-</td> <td>full phase-in: \$-</td> </tr> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,489</td> <td>full phase-in: \$4,489</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$20,293</td> <td>2010: \$25,360</td> <td>full phase-in: \$31,056</td> </tr> <tr> <td>Total</td> <td>2008: \$32,444</td> <td>2010: \$36,578</td> <td>full phase-in: \$42,274</td> </tr> </table>	Dev Excise Taxes	2008: \$6,068	2010: \$3,621	full phase-in: \$3,621	Ed Excise Tax	2008: \$2,558	2010: \$-	full phase-in: \$-	Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489	Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056	Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274	<p>Development Tax/Fee Changes Single Family Home Example</p> <table border="1"> <tr> <td>Ed Excise Tax</td> <td>2008: \$2,558</td> <td>2010: \$-</td> <td>full phase-in: \$-</td> </tr> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,489</td> <td>full phase-in: \$4,489</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$20,293</td> <td>2010: \$25,360</td> <td>full phase-in: \$31,056</td> </tr> <tr> <td>Total</td> <td>2008: \$32,444</td> <td>2010: \$36,578</td> <td>full phase-in: \$42,274</td> </tr> </table>	Ed Excise Tax	2008: \$2,558	2010: \$-	full phase-in: \$-	Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489	Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056	Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274	<p>Development Tax/Fee Changes Single Family Home Example</p> <table border="1"> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,489</td> <td>full phase-in: \$4,489</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$20,293</td> <td>2010: \$25,360</td> <td>full phase-in: \$31,056</td> </tr> <tr> <td>Total</td> <td>2008: \$32,444</td> <td>2010: \$36,578</td> <td>full phase-in: \$42,274</td> </tr> </table>	Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489	Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056	Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274	<p>Development Tax/Fee Changes Single Family Home Example</p> <table border="1"> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$20,293</td> <td>2010: \$25,360</td> <td>full phase-in: \$31,056</td> </tr> <tr> <td>Total</td> <td>2008: \$32,444</td> <td>2010: \$36,578</td> <td>full phase-in: \$42,274</td> </tr> </table>	Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056	Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274	<p>Development Tax/Fee Changes Single Family Home Example</p> <table border="1"> <tr> <td>Total</td> <td>2008: \$32,444</td> <td>2010: \$36,578</td> <td>full phase-in: \$42,274</td> </tr> </table>	Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274
Bldg Permit & Plan Check Fees	2008: \$3,525	2010: \$3,108	full phase-in: \$3,108																																																																																							
Dev Excise Taxes	2008: \$6,068	2010: \$3,621	full phase-in: \$3,621																																																																																							
Ed Excise Tax	2008: \$2,558	2010: \$-	full phase-in: \$-																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489																																																																																							
Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056																																																																																							
Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274																																																																																							
Dev Excise Taxes	2008: \$6,068	2010: \$3,621	full phase-in: \$3,621																																																																																							
Ed Excise Tax	2008: \$2,558	2010: \$-	full phase-in: \$-																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489																																																																																							
Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056																																																																																							
Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274																																																																																							
Ed Excise Tax	2008: \$2,558	2010: \$-	full phase-in: \$-																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489																																																																																							
Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056																																																																																							
Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,489	full phase-in: \$4,489																																																																																							
Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056																																																																																							
Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274																																																																																							
Plant Inv Fees (PIFs)	2008: \$20,293	2010: \$25,360	full phase-in: \$31,056																																																																																							
Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274																																																																																							
Total	2008: \$32,444	2010: \$36,578	full phase-in: \$42,274																																																																																							
Impact on New Comm. Bldg	For a 7,400 sq. foot commercial development, the estimated impact of changes in building permit and plan check fees is \$1,058 (or 14%).	For a 7,400 sq. foot commercial development, the estimated financial impact due to changes in development excise taxes is \$75 (or 0.3%).	For all commercial development, there is no financial impact due to suspending the collection of the tax because it has never been levied against commercial projects.	For a 7,400 sq. foot commercial development, the estimated financial impact due to the implementation of impact fees is \$4,056.	For a 7,400 sq. foot commercial development, the cumulative impact of Plant Investment Fee changes (for all three utility funds) at the end of the phase-in period is \$23,060 (or 45%).	For a 7,400 sq. foot commercial development, the cumulative impact of all development-related tax/fee changes (for all three utility funds) at the end of the phase-in period is \$28,249 (or 35%).																																																																																				
Commercial Chart	<p>Development Tax/Fee Change Commercial Building Example</p> <table border="1"> <tr> <td>Bldg Permit &amp; Plan Check Fees</td> <td>2008: \$7,480</td> <td>2010: \$8,538</td> <td>full phase-in: \$8,538</td> </tr> <tr> <td>Dev Excise Taxes</td> <td>2008: \$21,992</td> <td>2010: \$22,067</td> <td>full phase-in: \$22,067</td> </tr> <tr> <td>Ed Excise Tax</td> <td>2008: \$-</td> <td>2010: \$-</td> <td>full phase-in: \$-</td> </tr> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,056</td> <td>full phase-in: \$4,056</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$51,058</td> <td>2010: \$57,380</td> <td>full phase-in: \$74,118</td> </tr> <tr> <td>Total</td> <td>2008: \$80,530</td> <td>2010: \$92,041</td> <td>full phase-in: \$108,779</td> </tr> </table>	Bldg Permit & Plan Check Fees	2008: \$7,480	2010: \$8,538	full phase-in: \$8,538	Dev Excise Taxes	2008: \$21,992	2010: \$22,067	full phase-in: \$22,067	Ed Excise Tax	2008: \$-	2010: \$-	full phase-in: \$-	Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056	Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118	Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779	<p>Development Tax/Fee Changes Commercial Building Example</p> <table border="1"> <tr> <td>Dev Excise Taxes</td> <td>2008: \$21,992</td> <td>2010: \$22,067</td> <td>full phase-in: \$22,067</td> </tr> <tr> <td>Ed Excise Tax</td> <td>2008: \$-</td> <td>2010: \$-</td> <td>full phase-in: \$-</td> </tr> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,056</td> <td>full phase-in: \$4,056</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$51,058</td> <td>2010: \$57,380</td> <td>full phase-in: \$74,118</td> </tr> <tr> <td>Total</td> <td>2008: \$80,530</td> <td>2010: \$92,041</td> <td>full phase-in: \$108,779</td> </tr> </table>	Dev Excise Taxes	2008: \$21,992	2010: \$22,067	full phase-in: \$22,067	Ed Excise Tax	2008: \$-	2010: \$-	full phase-in: \$-	Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056	Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118	Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779	<p>Development Tax/Fee Changes Commercial Building Example</p> <table border="1"> <tr> <td>Ed Excise Tax</td> <td>2008: \$-</td> <td>2010: \$-</td> <td>full phase-in: \$-</td> </tr> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,056</td> <td>full phase-in: \$4,056</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$51,058</td> <td>2010: \$57,380</td> <td>full phase-in: \$74,118</td> </tr> <tr> <td>Total</td> <td>2008: \$80,530</td> <td>2010: \$92,041</td> <td>full phase-in: \$108,779</td> </tr> </table>	Ed Excise Tax	2008: \$-	2010: \$-	full phase-in: \$-	Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056	Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118	Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779	<p>Development Tax/Fee Changes Commercial Building Example</p> <table border="1"> <tr> <td>Capital Impact Fees</td> <td>2008: \$-</td> <td>2010: \$4,056</td> <td>full phase-in: \$4,056</td> </tr> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$51,058</td> <td>2010: \$57,380</td> <td>full phase-in: \$74,118</td> </tr> <tr> <td>Total</td> <td>2008: \$80,530</td> <td>2010: \$92,041</td> <td>full phase-in: \$108,779</td> </tr> </table>	Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056	Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118	Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779	<p>Development Tax/Fee Changes Commercial Building Example</p> <table border="1"> <tr> <td>Plant Inv Fees (PIFs)</td> <td>2008: \$51,058</td> <td>2010: \$57,380</td> <td>full phase-in: \$74,118</td> </tr> <tr> <td>Total</td> <td>2008: \$80,530</td> <td>2010: \$92,041</td> <td>full phase-in: \$108,779</td> </tr> </table>	Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118	Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779					
Bldg Permit & Plan Check Fees	2008: \$7,480	2010: \$8,538	full phase-in: \$8,538																																																																																							
Dev Excise Taxes	2008: \$21,992	2010: \$22,067	full phase-in: \$22,067																																																																																							
Ed Excise Tax	2008: \$-	2010: \$-	full phase-in: \$-																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056																																																																																							
Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118																																																																																							
Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779																																																																																							
Dev Excise Taxes	2008: \$21,992	2010: \$22,067	full phase-in: \$22,067																																																																																							
Ed Excise Tax	2008: \$-	2010: \$-	full phase-in: \$-																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056																																																																																							
Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118																																																																																							
Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779																																																																																							
Ed Excise Tax	2008: \$-	2010: \$-	full phase-in: \$-																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056																																																																																							
Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118																																																																																							
Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779																																																																																							
Capital Impact Fees	2008: \$-	2010: \$4,056	full phase-in: \$4,056																																																																																							
Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118																																																																																							
Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779																																																																																							
Plant Inv Fees (PIFs)	2008: \$51,058	2010: \$57,380	full phase-in: \$74,118																																																																																							
Total	2008: \$80,530	2010: \$92,041	full phase-in: \$108,779																																																																																							
Comments	Building valuation is calculated using a square foot cost from a national table and multiplying it by the square footage of the project. The valuation is then used to calculate the permit fees and sales and use taxes.	In Nov. 2009, several of the development excise taxes previously associated with infrastructure needs in specific service areas/departments were converted to impact fees. These service areas include police, fire, library, parks, recreation and human services.	Although the Education Excise Tax is not currently being collected, the city retains the authority to resume collecting it in the future, based upon approval by the City Council.	In Nov. 2009, several of the development excise taxes previously associated with infrastructure needs in specific service areas/departments were converted to impact fees. These service areas include police, fire, library, parks, recreation and human services.	Updated Plant Investment Fees (PIFs) were adopted in 2009 to reinforce the goals of the water budget rate structure and reflect current infrastructure inventory and valuations. PIFs for the water and wastewater funds are being phased-in through 2011 and through 2013 for the stormwater/flood fund.																																																																																					

Note: The construction use taxes assessed on development are currently being reviewed and are not included in this summary. Also, the row showing total 2010 \$ information includes the additional revenue from recent tax and fee changes