Colorado Sales/Use Tax Rates

This publication, which is updated on January 1 and July 1 each year, lists Colorado Sales/Use Tax rates throughout the state. All state collected cities/counties sales taxes or rate changes may become effective only on January 1 or July 1. The total tax rate for any jurisdiction must be computed by adding all taxes applicable to that jurisdiction.

State Sales Tax

The state sales/use tax rate is 2.9% with exemptions A, B, C, D, E, **F**, G, H, K, L, M. Effective for all timely Colorado sales and use tax returns submitted on or after July 1, 2011 the Colorado sales tax Service Fee rate (also known as the Vendor's Fee) is 0.0222 (2.22%). Tax is remitted on the DR 0100, "Retail Sales Tax Return."

Exemptions

Sales/Use Tax Exemptions: If an exemption is not listed, state-collected local jurisdictions do not have the option of exempting them.					
A Food for home consumption	G Food sold through vending machines				
B Machinery and machine tools (as defined on form DR 1191)	H Low-emitting vehicles (over 10,000 lbs.)				
C Gas, electricity, etc. for residential use	K Renewable energy components				
D Occasional sales by charitable organizations	L Beetle wood products				
E Farm equipment	M School-related sales				
F Pesticides. Effective July 1, 2012 sales of pesticides are considered wholesale sales and are not subject to state or state collected local sales or use taxes. These sales will be reported on the DR0100 Deductions and Exemptions Schedule Line 2b (8).					

Regional Transportation District (RTD)

RTD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Counties of Denver, Boulder, Broomfield (except certain areas immediately adjacent to I-25 and Highway 7 interchange), Jefferson, Adams (west of Box Elder Creek), Arapahoe (south of I-70, generally west of Picadilly Rd. to Jewell, then west of Gun Club Rd. to Quincy, then generally west of Monaghan Rd., including Arapahoe Park and Aurora Reservoir), and Douglas (northern portion consisting of the city of Lone Tree (original Lone Tree), the town of Parker, all annexed areas of Lone Tree and the Acres Green area, plus Highlands Ranch), and parts of Weld County that have been annexed by the city of Longmont and the town of Erie since 1994. The area within the boundaries of the town of Castle Rock does not have RTD sales/use tax.		2.22% (For timely returns submitted on or after July 1, 2011)	A, C, D, E, F, K, L, M	1%

Football Stadium District (FD)

The Football Stadium District (FD) sales/use tax expired on December 31, 2011. The only sales/use tax that should be collected is for leases that are still in effect after December 31, 2011 or late tax filings for periods prior to January 1, 2012. FD is remitted on the DR 0200 "Special District Sales Tax Return Supplement."

Scientific and Cultural Facilities District (CD)

CD sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." CD use tax is remitted on the DR 0173, "Retailer's Use Tax Return" or on the DR 0252, "Consumer Use Tax Return."

Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
All areas within the county boundaries of Adams, Arapahoe, Boulder, Jefferson, Denver and Broomfield. It also includes all of Douglas County except within the boundaries of the town of Castle Rock and Larkspur.	0.1%	2.22% (For timley returns submitted on or after July 1, 2011)	A, C, D, E, F , K, L, M	0.1%

Local Improvement District Tax (LID)

LID sales tax is remitted in the city/LID column on the DR 0100, "Retail Sales Tax Return." Use tax is not applicable. Exemptions are:Telephone and telegraph service, gas and electricity for residential and commercial use.

LID	Boundaries	Sales Tax Rate	Service Fee Allowed	Use Tax
Boulder County	Old Town Niwot and Cottonwood Square	1%	0	0
Douglas County	Lincoln Station	0.5%	0	0
Southeast Jefferson County	Within designated areas of Southeast Jefferson County	0.5%	3 1/3%	0
Southeast Jefferson County within Lakewood City limits	Within designated areas of Southeast Jefferson County within Lakewood City limits	0.43%	3 1/3%	0
Broomfield City and County	Flatirons Crossing Mall area Collected by Broomfield	0.2%		
Broomfield City and County	Arista Collected by Broomfield	0.2%		
Mesa County Gateway	Iesa County Gateway Within designated areas of unincorporated Mesa County		0	0
Mesa County Whitewater	Within designated areas of unincorporated Mesa County	1%	0	0

Mass Transit District Tax (MTS)

MTS sales tax is remitted in the county/MTS column on the DR 0100, "Retail Sales Tax Return."

MTS	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Eagle County	Eagle County limits	0.5%	3 1/3%	A, B, C, K	None
Pitkin County	Pitkin County limits	0.5%	0		0.5%
Summit County	Summit County limits	0.75%	3 1/3%		None

Rural Transportation Authority (RTA)

RTA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." RTA use tax is remitted on the DR 0173, "Retailer's Use tax Return."

RTA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Baptist Road	A portion of the city of Monument	1.0%	0	A,B,C,D,E, F ,G,H,K,L,M	1%
Gunnison Valley	Gunnison County limits except the towns of Marble, Ohio, Pitkin and Somerset	0.6%	0	A,B,C,D,E, F ,G,H,K,L,M	None
	Gunnison city limits	0.35%	0	A,B,C,D,E, F ,G,H,K,L,M	None
Pikes Peak	El Paso County limits except the towns of Calhan, Fountain, Monument and Palmer Lake	1.0%	0	A,B,C,D,E, F ,G,H,K,L,M	1%
Roaring Fork	Basalt and New Castle city limits	0.8%	0	A,B,C,D,E, F ,G,H,K,L,M	0.8%
	Carbondale and Glenwood Springs limits	1.0%	0	A,B,C,D,E, F ,G,H,K,L,M	1%
	Aspen and Snowmass Village city limits, unincorporated Pitkin County	0.4%	0	A,B,C,D,E, F ,G,H,K,L,M	0.4%
	Areas of unincorporated Eagle County in the El Jebel area and outside the city limits of Carbondale	0.6%	0	A,B,C,D,E, F, G,H,K,L,M	0.6%
South Platte Valley	Sterling city limits	0.1%	0	A,B,C,D,E, F ,G,H,K,L,M	0.1%

Multi-Jurisdictional Housing Authority (MHA)

MHA sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return." MHA use tax is collected at the time of titling/registration at the county motor vehicle office.

MHA	Boundaries	Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate
Summit County	Summit County limits	0.125%	3 1/3%	A, B, C, D, E, F , G, H, K, L, M	0.125% (Vehicles Only)

Public Safety Improvements (PSI)

PSI sales tax is remitted in the special district column on the DR 0100, "Retail Sales Tax Return."

PSI	Boundaries	Sales Tax Rate	Service Fee Allowed (Sales Tax Only)	Exemptions	Use Tax Rate
Montrose County	Montrose County limits	0.75%	3 1/3%	0	0

Metropolitan District Tax (MDT)

MDT sales tax is remitted in the city column on the DR 0100, "Retail Sales Tax Return." Service Fee not allowed.

MDT	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
Aspen Park	In a portion of Conifer in Jefferson County	0.25%	0	A, B, C, D, E, F , G, H, K, L, M	0
Bachelor Gulch	In a portion of Eagle County	3%	0	A, B, C, D, E, F , G, H, K, L, M	0

Short-term Rental Tax (STR)

STR tax is remitted on the DR 1480, "County Short-Term Rental Tax Return." STR applies to property rented for thirty days or less (excluding motor vehicles).

STR	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
Douglas County	Douglas County limits	1.0%	0	Excludes Motor Vehicles	0

Local Marketing District Tax (LMD)

LMD tax is remitted quarterly on the DR 1490, "Local Marketing District Tax Return."

LMD	Boundaries	Sales Tax Rate	Service Fee	Applies to:	Use Tax Rate
Alamosa County	Alamosa County limits	4%	0	Hotel and motel rooms	0
Estes Park	Estes Park and its surrounding area including Drake and Glen Haven	2%	0	Hotel and motel rooms	0
Gunnison County	Gunnison County limits	4%	0	Hotel and motel rooms	0
Steamboat Springs	Steamboat Springs city limits	2%	0	Hotel and motel rooms	0
Vail	Vail town limits	1.4%	0	Hotels, motels, condominiums and camping spaces	0

County Lodging District Tax (CLD)

CLD tax is remitted quarterly on the DR 1485, "County Lodging Tax Return." County lodging Tax applies to lodging services including hotels, motels, condominiums and camping spaces.

CLD	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
Alamosa County	Alamosa County limits	1.9%	0		0
Archuleta County	Archuleta County limits (Pagosa Springs omitted)	1.9%	0		0
Bent County	Bent County limits	0.9%	0		0
Chaffee County	Chaffee County limits	1.9%	0		0
Clear Creek County	Clear Creek County limits	2%	0		0
Conejos County	Conejos County limits	1.9%	0		0
Costilla County	Costilla County limits	1.9%	0		0
Custer County	Custer County limits	2%	0		0
Delta County	Delta County limits	1.9%	0		0
Fremont County	Fremont County limits	2%	0		0
Grand County	Grand County limits (Winter Park omitted)	1.8%	0		0
Hinsdale County	Hinsdale County limits	1.9%	0		0
Huerfano County	Huerfano County limits	2%	0		0
La Plata	La Plata County limits (Durango omitted)	1.9%	0		0
Lake County	Lake County limits	1.9%	0		0
Lincoln County	Lincoln County limits	2%	0		0
Logan County	Logan County limits (Sterling omitted)	1.9%	0		0
Mineral County	Mineral County limits	1.9%	0		0
Moffat County	Moffat County limits	1.9%	0		0

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CLD	Boundaries	Sales Tax Rate	Service Fee	Exemptions	Use Tax Rate
Montezuma County	Montezuma County Limits (Cortez omitted)	1.9%	0		0
Morgan County	Morgan County Limits	1.9%	0		0
Prowers County	Prowers County Limits	2%	0		0
Rio Blanco County	Rio Blanco County Limits	1.9%	0		0
Rio Grande County	Rio Grande County Limits	1.9%	0		0
Saguache County	Saguache County Limits	1.9%	0		0
San Juan County	San Juan County Limits	2%	0		0
San Miguel County	San Miguel County Limits (Mountain Village omitted)	2%	0		0

State-Collected City Sales Taxes

City	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Aguilar	Las Animas	3%	1.5%		3%	Motor Vehicles, Building Materials
Akron	Washington	2.5%	3 1/3%	B,C,K	2.5%	Motor Vehicles, Building Materials
Alma	Park	3%	3 1/3%	_,_,_	None	
Antonito	Conejos	4%	3 1/3%		None	
Ault	Weld	3%	0		3%	Motor Vehicles, Building Materials
Basalt	Eagle, Pitkin	3%	3 1/3%		None	
Bayfield	La Plata	2%	3 1/3%		None	
Bennett	Adams, Arapahoe	3%	3 1/3%		2%	Building Materials
Berthoud	Larimer, Weld	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Blanca	Costilla	3%	3 1/3%	B,C,K	None	The conversion of the conversi
Brush	Morgan	3.6%	3 1/3%	2,0,10	3.6%	Motor Vehicles, Building Materials
Buena Vista	Chaffee	2.5%	3 1/3%		None	Weter Verholes, Building Waterlais
Burlington	Kit Carson	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Calhan	El Paso	2%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Castle Pines North	Douglas	2.75%	3 1/3%	A,C,D, F	2.75%	Motor Vehicles, Building Materials
Cedaredge	Delta	2%	3 1/3%	C	2.70%	Motor Vehicles, Building Materials
Center	Rio Grande, Saguache	2%	3 1/3%	0	None	Wotor verificies, Duilding Waterials
Cheyenne Wells	Cheyenne	2%	3 1/3%	A,B,C,D,K	2%	Motor Vehicles, Building Materials
Collbran	Mesa	2%	3 1/3%	A,B,C,K	None	Wotor venicies, building Waterials
Columbine Valley	Arapahoe	3%	3 1/3%	A,B,C,K	3%	Motor Vehicles, Building Materials
Craig	Moffat	2.25%	3 1/3%	A,D,O,N	None	Wotor venicles, Duilding Waterials
Crawford	Delta	2.25%	3 1/3%		None	
Creede	Mineral	2%	3 1/3%		None	
Crestone	Saguache	3%	0		None	
Cripple Creek	Teller	2.3%	0		None	
Dacono	Weld	3%	3 1/3%		3%	Motor Vehicles, Building Materials
De Beque	Mesa	2%	3 1/3%	A,B,C,K	None	
Del Norte	Rio Grande	2%	3 1/3%	A,D,C,K	None	
Dillon	Summit	2.5%	0		None	
Dinosaur	Moffat	2.3%	3 1/3%	C,D	None	
Dolores	Montezuma	3.5%	0	U,D	None	
Dove Creek	Dolores	2%	3 1/3%	С	1%	Motor Vehicles
		2%	3 1/3%	C	2%	
Eads	Kiowa		3 1/3%			Motor Vehicles, Building Materials
Eagle	Eagle	4%			4%	Building Materials
Eaton	Weld	3%	3 1/3%		3%	Building Materials
Elizabeth	Elbert	4%	3 1/3%		3%	Motor Vehicles, Building Materials
Empire	Clear Creek	3%	0	DODK	3%	Motor Vehicles, Building Materials
Erie Fatas Bark	Boulder, Weld	3.5%	3 1/3%	B,C,D,K		Motor Vehicles, Building Materials
Estes Park	Larimer	4%	3 1/3%	۸	2%	Motor Vehicles
Fairplay	Park	4%	3 1/3%	<u>A</u>	None	
Firestone	Weld	2%7	0	A,B,K	2%	Motor Vehicles, Building Materials
Flagler	Kit Carson	2%	3 1/3%	B,C,K	None	
Florence	Fremont	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Fort Lupton	Weld	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Fort Morgan	Morgan	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Fountain	El Paso	3.75%	0	A,B,C,K	2%	Motor Vehicles, Building Materials

(Continued on page 5)

Frederick Weid 2.5% 31/3% A.B.C.K 2.5% Moor Vehicles, Building Mate Garden City Garden City Weid 3% 31/3% A.E.F 3% Moor Vehicles, Building Mate Garden City Georgetown Clear Creek 3% 0 3% Moor Vehicles, Building Mate Grand Lake Grand Lake Grand 4% 31/3% 2% Moor Vehicles, Building Mate Grand Lake Grand 4% Moor Vehicles, Building Mate Grand Lake Grand 4% Moor Vehicles, Building Mate Grand Lake Grand 4% 31/3% 4% Moor Vehicles, Building Mate Grand Lake Grand 4% 31/3% 1.5% Moor Vehicles, Building Mate Flaguen 1.5% Moor Vehicles, Building Mate Grand Lake Grand 4% 31/3% None Building Mate Flaguen 1.5% Moor Vehicles, Building Mate Flaguen 1.5%<	City	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
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New CastleGarfield3.5%3.1/3%2%Building MaterialsNorwoodSan Miguel3%3.1/3%CNoneNuclaMontrose4%3.1/3%2%Motor VehiclesNunnWeld2%02%Motor Vehicles, Building MaterialsOak CreekRoutt3%3.1/3%None							Motor Vehicles, Building Materials
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Oak Creek Routt 3% 3 1/3% None							
Olatha Montrosa 10/ 2 1/20/ 10/ Motor Vohiolog Duilding Moto	Olathe	Montrose	4%	3 1/3%		1%	Motor Vehicles, Building Materials

(Continued on page 6)

City	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Ordway	Crowley	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Otis	Washington	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Ouray	Ouray	3%	3 1/3%		None	
Ovid	Sedgwick	1%	3 1/3%		1%	Motor Vehicles, Building Materials
Palisade	Mesa	2%	3 1/3%	A,B,C,K	None	
Palmer Lake	El Paso	3%	3 1/3%	A	3%	Motor Vehicles, Building Materials
Paonia	Delta	2%	3 1/3%		None	
Parachute	Garfield	3.75%	0		3.75%	Building Materials
Pierce	Weld	2%	3 1/3%	B,K	2%	Motor Vehicles, Building Materials
Pitkin	Gunnison	3%	0	,	None	
Platteville	Weld	3%	3 1/3%		2%	Building Materials
Poncha Springs	Chaffee	2%	3 1/3%		2%	Building Materials
Red Cliff	Eagle	3%	3 1/3%		None	
Rico	Dolores	5%	0		None	
Rocky Ford	Otero	3%	3%		3%	Motor Vehicles, Building Materials
Romeo	Conejos	1%	3 1/3%		None	Weter Verheice, Building Waterlaie
Saguache	Saguache	3%	3 1/3%		None	
Salida	Chaffee	3%	0		None	
San Luis	Costilla	3%	3 1/3%	Α	None	
Sawpit	San Miguel	3%	0		3%	Building Materials
Sedgwick	Sedgwick	1%	0	B,C,K	None	
Seibert	Kit Carson	2%	3 1/3%	B,C,D,K	2%	Motor Vehicles, Building Materials
Severance	Weld	3%	3 1/3%	C	3%	Building Materials
Silt	Garfield	3%	3 1/3%	U	3%	Motor Vehicles, Building Materials
Silver cliff	Custer	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Silver Plume	Clear Creek	3%	3 1/3%		None	Wotor venicies, Duilding Materials
Silverton	San Juan	1%	0	A,B,C,D,E, F ,G,H,J,M	None	
Simla	Elbert	4%	3 1/3%	A,B,C,K	None	
South Fork	Mineral, Rio Grande	2%	3 1/3%	C	None	
Springfield	Baca	2%	3 1/3%	0	None	
Stratton	Kit Carson	2%	3 1/3%	A,B,C,D,K	None	
Superior	Boulder, Jefferson	3.46%5	2.22%	A,D,O,D,N	3.3%	Motor Vehicles, Building Materials
Trinidad	Las Animas	4%	3 1/3%		4%	Motor Vehicles, Building Materials
Victor	Teller	3%	0	A,B,C,K	None	Wotor venicies, Duilding Waterials
Walden	Jackson	1%	3 1/3%	A,D,O,N	None	
Walsenburg	Huerfano	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Walsh	Baca	3%	3 1/3%		None	
14/ 1	D 11	2%	3 1/3%			
Ward	Larimer	3%	3 1/3%	С	None 3%	Motor Vehicles, Building Materials
Westcliffe	Custer	2%	3 1/3%		None	
Wiggins	Morgan	2%	3 1/3%		None	
Wray	Yuma	2.5%	3 1/3%		2.5%	Motor Vehicles, Building Materials
Yampa	Routt	2.5%	3 1/3%	A,D,E, F	2.5%	Motor Vehicles, Building Materials
Yuma	Yuma	3%	3 1/3%		3%	Motor Vehicles, Building Materials
Tullia	Tuilla	3%	51/370	l	570	initial vehicles, building materials

State-Collected Colorado County Sales Tax

Broomfield and Denver are self-collected counties. If a county is not listed, that county does not have a sales tax.

Archuleta 4% 3 1/3% None Boulder 0.8% 0 A,B,C,K 0.8% Motor Vehicles, Buildin Boulder 0.8% 0 A,B,C,K 0.8% Motor Vehicles, Buildin Chaffee 2% 3% E None Costila 1% 0 None Corowley 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Custer 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Delta 2% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Eagle 1,5% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Fremont 1,5% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Garield 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Garand 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Garand 1% 3 1/3% A,B,C,K None	County	County Sales Tax Rate	Service Fee Allowed	Exemptions	Use Tax Rate	Use Tax (paid to city or county) applies to:
Alamosa 2% 31/3% None Aragabao 0.25% 0.5% A,B,C,D,E,F,G,H,K,M 0.25% Motor Vehicles, Buildin Archuleta 4% 31/3% None None Bent 1% 0 A,B,C,K 0.8% Motor Vehicles, Buildin Chaffee 2% 3% E None Costlia 1% 0 None Costlia 1% 0 None Costlia 2% 31/3% A,B,C,K 2% Motor Vehicles, Buildin Custer 2% 31/3% A,B,C,K 2% Motor Vehicles, Buildin Deuglas 1% 2 1/3% A,B,C,K 1% Motor Vehicles, Buildin Elpet 1% 31/3% A,B,C,K 1% Motor Vehicles, Buildin Garield 1% 31/3% A,B,C,K 1% Motor Vehicles, Buildin Garield 1% 31/3% A,B,C,K 1% Motor Vehicles, Buildin Garind 1%	Adams	0.75%	0	A,B,C,D,E, F ,G,H,K	None	
Archuleta 4% 3 173% None Bent 1% 0 AB,C,K 0.8% Motor Vehicles, Buildin Chaffee 2% 3% E None Costlia 1% 0 None None Costlia 1% 0 None None Corowley 2% 3 1/3% AB,C,K 2% Motor Vehicles, Buildin Custer 2% 3 1/3% AB,C,K 2% Motor Vehicles, Buildin Detla 2% 3 1/3% AB,C,K None Motor Vehicles, Buildin Elpet 1.5% 3 1/3% AB,C,C,K None Motor Vehicles, Buildin Fremont 1.5% 3 1/3% AB,C,C,K None Motor Vehicles, Buildin Garled 1.5% 3 1/3% AB,C,C,K None Motor Vehicles, Buildin Garled 1.5% 3 1/3% AB,C,C,K None Motor Vehicles, Buildin Garled 1.5% 3 1/3% AB,C,D,E,F,G,H,K 1.5% Motor Ve	Alamosa	2%	3 1/3%		None	
Archuleta 4% 3 1/3% None Bent 1% 0 1% Motor Vehicles, Buildin Boulder 0.8% 0 A,B,C,K 0.8% Motor Vehicles, Buildin Chaffee 2% 3% E None Costila None Costila 1% 0 None None Costila 2% Motor Vehicles, Buildin Custer 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Detta 2% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Elpet 1.5% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Garled 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Garled 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Garled 1% 3 1/3% A,B,C,L None Motor Vehicles, Buildin <tr< td=""><td>Arapahoe</td><td>0.25%</td><td>0.5%</td><td>A,B,C,D,E,F,G,H,K,M</td><td>0.25%</td><td>Motor Vehicles, Building Materials</td></tr<>	Arapahoe	0.25%	0.5%	A,B,C,D,E, F ,G,H,K,M	0.25%	Motor Vehicles, Building Materials
Boulder 0.8% 0 A,B,C,K 0.8% Motor Vehicles, Buildin Chaffee 2% 3% E None Costila 1% 0 None Costila 1% 0 None Costila 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Custer 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Deuglas 1% 2 1/3%6 A,C 1% Motor Vehicles, Buildin Elpert 15% 3 1/3% A,B,C,D,E,G,H,K 1% Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A,B,C,D,E,G,H,K 1% Motor Vehicles, Buildin Garfield 1% 3 1/3% A,B,C,L 1% Motor Vehicles, Buildin Hinsdale 5% 3 1/3% A,B,C,L 1% Motor Vehicles, Buildin Jackson 4% 3 1/3% None Lase 4% Motor Vehicles, Buildin Jackson 0.5% 3 1/3% None					None	
Boulder 0.8% 0 A.B.C.K 0.8% Motor Vehicles, Buildin Chaffee 2% 3% E None Costilia 1% 0 None Costilia 1% 0 None Coster 2% 3 1/3% A.B.C.K 2% Motor Vehicles, Buildin Custer 2% 3 1/3% A.B.C.K 2% Motor Vehicles, Buildin Deuglas 1% 2 1/3% A.B.C.K 1% Motor Vehicles, Buildin Elpert 1.5% 3 1/3% A.B.C.K 1% Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A.B.C.D.E.G.H.K 1% Motor Vehicles, Buildin Garifield 1% 3 1/3% A.B.C.K None Scandal Gunnison 1% 3 1/3% A.B.C.K None Scandal Jackson 0.5% 3 1/3% None Lake A% S 1/3% None Lake 4% 3 1/3% None Lake A						Motor Vehicles, Building Materials
Chaffee 2% 3% E None Clear Creek 1% 0 None Cocottila 1% 0 Crowley 2% 3 1/3% A.B.C.K 2% Motor Vehicles, Buildin Deula 2% 3 1/3% A.B.C.K 2% Motor Vehicles, Buildin Deuglas 1% 2 1/3% A.C 1% Motor Vehicles, Buildin Eagle 1.5% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Elbert 1% 3 1/3% A.B.C.K 1% Motor Vehicles, Buildin Grand 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Grand 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Grand 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Jackson 1% 3 1/3% A.B.C.K None Lacke Motor Vehicles, Buildin Jackson 2% 3 1/3% None La Plata 2%	Boulder	0.8%	0	A,B,C,K	0.8%	Motor Vehicles, Building Materials
Clear Creek 1% 0 None Costilla 1% 0 None Crowley 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Custer 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Douglas 1% 2 1/3% A,B,C,L,E None Motor Vehicles, Buildin Eagle 1.5% 3 1/3% A,B,C,L,E,G,H,K 1% Motor Vehicles, Buildin Garneld 1% 3 1/3% A,B,C,L,E,G,H,K 1% Motor Vehicles, Buildin Garneld 1% 3 1/3% A,B,C,L,K None None Garneld 1% 3 1/3% A,B,C,K None None Garneld 1% 3 1/3% None None None Jackson 4% 3 1/3% None None None Jackson 4% 3 1/3% None None None None Lake 4% 3 1/3% None None None	Chaffee	2%	3%		None	
Crowley 2% 3 1/3% AB,C,K 2% Motor Vehicles, Buildin Custer 2% 3 1/3% AB,C,K 2% Motor Vehicles, Buildin Douglas 1% 2 1/3% A,C 1% Motor Vehicles, Buildin Eagle 1.5% ⁴ 3 1/3% AB,C,L None Motor Vehicles, Buildin Elbert 1% 0 AB,C,L,E,F,G,H,K 1% Motor Vehicles, Buildin Garfield 1% 3 1/3% AB,C,D,E,F,G,H,K 1% Motor Vehicles, Buildin Garfield 1% 3 1/3% AB,C,D,E,F,G,H,K None Motor Vehicles, Buildin Gunnison 1% 3 1/3% AB,C,D,E,F,G,H,K None Motor Vehicles, Buildin Jackson 2% 3 1/3% None Motor Vehicles, Buildin Jackson 4% 3 1/3% None Motor Vehicles, Buildin Larimer 0.6% 2.22% AB,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M None Mo	Clear Creek		0		None	
Custer 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Della Duglas 1% 2 1/3% A,C 1% Motor Vehicles, Buildin Motor Vehicles, Buildin Eagle 1.5% ⁴ 3 1/3% A,B,C,K None Elbert 1% 3 1/3% A,B,C,C,H,K 1% Motor Vehicles, Buildin Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Motor Vehicles, Buildin Garfield 1% 3 1/3% A,B,C,K None None Grand 1% 3 1/3% A,B,C,K None None Hinsdale 5% 3 1/3% None None None Jackson 4% 3 1/3% None None None Jackson 4% 3 1/3% None Lake 4% None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 3 1/3% None None Suidin Suidin	Costilla	1%	0		None	
Custer 2% 3 1/3% A,B,C,K 2% Motor Vehicles, Buildin Delta Detla 2% 3 1/3% E,F None Eagle 1.5% ⁴ 3 1/3% A,B,C,K None Elbert 1% 3 1/3% A,B,C,K None Elbert 1% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Garneld 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Guanison 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Huerfano 2% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Jackson 4% 3 1/3% None Motor Vehicles, Buildin Lake Lafeta 2% 3 1/3% None Motor Vehicles, Buildin Lake 4% 3 1/3% None Lake 4% 3 1/3% None Lake 4% 3 1/3% None	Crowley	2%	3 1/3%		2%	Motor Vehicles, Building Materials
Delta 2% 3 1/3% E.F. None Douglas 1% 2 1/3% A.C. 1% Motor Vehicles, Buildin Elgel 1.5% 3 1/3% A.B.C.K. None Motor Vehicles, Buildin Elbert 1% 3 1/3% A.B.C.K. 1% Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A.B.C.K. 1% Motor Vehicles, Buildin Garield 1% 3 1/3% A.B.C.K. None Motor Vehicles, Buildin Grand 1% 3 1/3% A.B.C.K. None Motor Vehicles, Buildin Grand 1% 3 1/3% None Motor Vehicles, Buildin Motor Vehicles, Buildin Huerdano 2% 3 1/3% None Motor Vehicles, Buildin Motor Vehicles, Buildin Jackson 0.5% 3 1/3% None Motor Vehicles, Buildin Lake 4% 3 1/3% None Motor Vehicles, Buildin Lake 4% 3 1/3% K.B.C.D.E.F.G.H.K Motor Vehicles, Buildin <		2%	3 1/3%	A,B,C,K	2%	Motor Vehicles, Building Materials
Eagle 1.5% ⁴ 3 1/3% A.B.C.K None Elbert 1% 3 1/3% A.B.C.D.E.G.H.K 1% Motor Vehicles, Buildin ElPaso 1% 0 A.B.C.K 1% Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Garfield 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Gunnison 1% 3 1/3% None None Motor Vehicles, Buildin Huerfano 2% 3 1/3% None Motor Vehicles, Buildin Jackson 4% 3 1/3% None Motor Vehicles, Buildin Lake 4% 3 1/3% None Lake Motor Vehicles, Buildin Lake 4% 3 1/3% None Lake None Lake None Lake None Motor Vehicles, Buildin Lake 2% 3 1/3% F 2% Motor Vehicles, Buildin Motor Vehicles, Buildin Lagan 2% 3 1/3	Delta		3 1/3%		None	
Eagle 1.5%* 3 1/3% A.B.C.K None Elbert 1% 3 1/3% A.B.C.D.E.G.H.K 1% Motor Vehicles, Buildin Fremont 1.5% 3 1/3% A.B.C.J.E.G.H.K 1.5% Motor Vehicles, Buildin Garfield 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Garnal 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Gunnison 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Huerfano 2% 3 1/3% None Motor Vehicles, Buildin Jackson 4% Motor Vehicles, Buildin None Lake 4% 3 1/3% None Lake 4% 3 1/3% None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Logan 2% 3 1/3% F 2% Motor Vehicles, Buildin	Douglas	1%	2 1/3%6	A,C	1%	Motor Vehicles, Building Materials
Elbert 1% 3 1/3% A.B.C.D.E.,G.H.K 1% Motor Vehicles, Buildin El Paso 1% 0 A.B.C.K 1% Motor Vehicles, Buildin Garield 1% 3 1/3% A.B.C.D.E.F.G.H.K None Motor Vehicles, Buildin Grand 1% 3 1/3% A.B.C.K None Motor Vehicles, Buildin Gunnison 1% 3 1/3% None None Motor Vehicles, Buildin Hinsdale 5% 3 1/3% None None Jackson 4% Jackson 2% 3 1/3% None Jackson None Jackson Lake 4% 3 1/3% None Lake Jafferson 0.6% A.B.C.D.E.F.G.H.K 0.6% Motor Vehicles, Buildin Larimer 0.6% 2.22% A.B.C.D.E.F.G.H.K 0.6% Motor Vehicles, Buildin Mosa 2% 3 1/3% F 2% Motor Vehicles, Buildin Laglat 2% 3 1/3% A.B.C.D.E.F.G.H.K 0.6% Motor Vehicles, Buildin </td <td></td> <td></td> <td></td> <td></td> <td>None</td> <td></td>					None	
El Paso 1% 0 A,B,C,K 1% Motor Vehicles, Buildin Garfield 1% 31/3% A,B,C,D,E,F,G,H,K 1.5% Motor Vehicles, Buildin Garfield Garfield 1% 31/3% A,B,C,K None Gunnison 1% 31/3% None Hinsdale 5% 31/3% None Jackson 2% 31/3% None Jackson 4% 31/3% None Jackson 4% 31/3% None Lake 4% 31/3% None Laplata 2% 31/3% None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M None Motor Vehicles, Buildin Mineral 2.6% 31/3% F,G,H,K,L,M 2% Building Materi Mostor Vehicles 31/3% 1% Motor Vehicles, Buildin Motor Vehicles, Buildin Larimer 0.6% 31/3% F,G,H,K						Motor Vehicles, Building Materials
Fremont 1.5% 3 1/3% A,B,C,D,E,F,G,H,K 1.5% Motor Vehicles, Buildin Garfield 1% 3 1/3% A,B,C,K None None Gunnison 1% 3 1/3% A,B,C,K None None Gunnison 1% 3 1/3% None Motor Vehicles, Buildin Hinsdale 5% 3 1/3% None Motor Vehicles, Buildin Jackson 2% 3 1/3% None Motor Vehicles, Buildin Jackson 4% 3 1/3% None Motor Vehicles, Buildin Lake 4% 3 1/3% None Motor Vehicles, Buildin Laplata 2% 3 1/3% D,E, F,H,K,L,M None Lagan 1% 0 E,F,M 1% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Moffat 2% 3 1/3% F 2% Building Materi Moffat 2% 3 1/3% None None Motor Vehicles, Buildi						Motor Vehicles, Building Materials
Garfield 1% 3 1/3% A,B,C,K None Grand 1% 3 1/3% None None Hinsdale 5% 3 1/3% None Hinsdale 5% 3 1/3% None Jackson 2% 3 1/3% None Jackson 4% 3 1/3% None Jackson 4% 3 1/3% None Jackson 0.5% 3 1/3% None Lake 4% 3 1/3% None LaPlata 2% 3 1/3% None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% F,G,H,K,L,M 2% Building Materi Mofrat 2% 3 1/3% None Motor Vehicles, Buildin Otero 1% 3 1/3% A,B,C,D,K None Patk 1% 3 1/3% A,B,C,			-			Motor Vehicles, Building Materials
Grand 1% 3 1/3% None Gunnison 1% 3 1/3% None Hinsdale 5% 3 1/3% 4% Huerfano 2% 3 1/3% None Jackson 4% 3 1/3% None Jackson 0.5% 3 1/3% None Jackson 0.5% 3 1/3% None Lake 4% 3 1/3% None Lake 1% 0.6% 2.22% A.B.C.D.E., F.H.K.L.M Notor Vehicles, Buildin Lincoln 2% 3 1/3% F.G.H.K.L.M Motor Vehicles, Buildin Mesa 2% 3 1/3% Kotor Vehicles, Buildin Morrad 2.6% 3 1/3% None Montrose 1% 3 1/3% None Montrose <						
Gunnison 1% 3 1/3% None Hinsdale 5% 3 1/3% 4% Motor Vehicles, Buildin Huerfano 2% 3 1/3% None None Jackson 4% 3 1/3% None None Lake 4% 3 1/3% None None Lake 4% 3 1/3% None None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mineral 2.6% 3 1/3% F,G,H,K,L,M 2% Building Materi Mofat 2% 3 1/3% A,B,C,D,E, 2% Motor Vehicles, Buildin Otero 1% 3 1/3% None Motor Vehicles, Buildin Ouray 2% 3 1/3% None Motor Vehicles, Buildin Park 1% 3 1/3% A,B,C,D,K </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Hinsdale 5% 3 1/3% 4% Motor Vehicles, Buildin Huerfano 2% 3 1/3% None None Jackson 4% 3 1/3% None Jackson Jackson 0.5% 3 1/3% None Jackson Lake 4% 3 1/3% None Jackson Lake 4% 3 1/3% None Jackson Larimer 0.6% 2.22% A,B,C,D,E,F,H,K,L,M None Lariner 0.6% 3 1/3% F 2% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% F,G,H,K,L,M 2% Building Materi Mofat 2% 3 1/3% 2% Building Materi Mofrat 2% 3 1/3% None Park Park 1% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,C,K 1%						
Huerfano 2% 3 1/3% None Jackson 4% 3 1/3% None Jefferson 0.5% 3 1/3% None Lake 4% 3 1/3% None Lake 4% 3 1/3% None Lake 4% 3 1/3% None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% F 2% Building Materi Moffat 2% 3 1/3% A,B,C,D,E, 2% Building Materi Mofrat 2% 3 1/3% None None Park Motor Vehicles, Buildin 1% 3 1/3% None None Park Park 1% 3 1/3% A,B,C,D,K None None Notor Vehicles, Buildin Pilli						Motor Vehicles, Building Materials
Jackson 4% 3 1/3% None Jefferson 0.5% 3 1/3% None Lake 4% 3 1/3% None Lake 4% 3 1/3% None La Plata 2% 3 1/3% None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% F 2% Motor Vehicles, Buildin Mineral 2.6% ⁵ 3 1/3% A,B,C,D,E, 2% Building Materi Moffat 2% 3 1/3% None Motor Vehicles, Buildin Ouray 1% 3 1/3% None Motor Vehicles, Buildin Park 1% 3 1/3% None Motor Vehicles, Buildin Phillips 1% 3 1/3% None Motor Vehicles, Buildin Prikin 3.6% ⁴ 0 0.5% ⁸ Motor Vehicles, Buildin Pitkin 3.6% ⁴						
Jefferson 0.5% 3 1/3% None Lake 4% 3 1/3% None La Plata 2% 3 1/3% D,E, F,H,K,L,M None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Lincoln 2% 3 1/3% F 2% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% F,G,H,K,L,M 2% Building Materi Moffat 2.6% ⁵ 3 1/3% None Motor Vehicles, Buildin Moffat 2% 3 1/3% None Motor Vehicles, Buildin Otero 1% 3 1/3% None Motor Vehicles, Buildin Ouray 2% 3 1/3% None None Park 1% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Philips 1% 3 1/3% A,B,C,D,K None None Pitkin 3.6% ⁴ 0 <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
Lake 4% 3 1/3% None La Plata 2% 3 1/3% D,E,F,H,K,L,M None Lariner 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% A,B,C,D,E, 2% Motor Vehicles, Buildin Mineral 2.6% ⁵ 3 1/3% A,B,C,D,E, 2% Building Materi Moffat 2% 3 1/3% A,B,C,D,E, 2% Building Materi Moffat 2% 3 1/3% None None Motor Vehicles, Buildin Otero 1% 3 1/3% None None None Park 1% 3 1/3% A,B,C,D,K None None Phillips 1% 3 1/3% A,B,C,D,K None None Park 1% 3 1/3% A,B,C,D,K None Notor Vehicles, Buildin Pitkin (in Basalt) 2.6% 0 0.55% 8						
La Plata 2% 3 1/3% D,E, F,H,K,L,M None Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Lincoln 2% 3 1/3% F 2% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% A,B,C,D,E, 2% Motor Vehicles, Buildin Mineral 2.6% ⁵ 3 1/3% F,G,H,K,L,M 2% Building Materi Moffat 2% 3 1/3% None Motor Vehicles, Buildin Motrose 1% 3 1/3% None Motor Vehicles, Buildin Otero 1% 3 1/3% None Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,D,K None None Phillips 1% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Pitkin (in Basalt) 2.6%						
Larimer 0.6% 2.22% A,B,C,D,E,F,G,H,K 0.6% Motor Vehicles, Buildin Lincoln 2% 3 1/3% F 2% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% F,G,H,K,L,M 2% Motor Vehicles, Buildin Mineral 2.6% ⁵ 3 1/3% F,G,H,K,L,M 2% Building Materi Moffat 2% 3 1/3% None Motor Vehicles, Buildin Moffat 2% 3 1/3% None Motor Vehicles, Buildin Otero 1% 3 1/3% None Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,D,K None P Park 1% 3 1/3% A,B,C,K None Motor Vehicles, Buildin Pitkin (in Basalt) 2.6% 0 0.5% ⁸ Motor Vehicles, Buildin Pueblo 1%				D.F. F.H.K.L.M		
Lincoln 2% 3 1/3% F 2% Motor Vehicles, Buildin Logan 1% 0 E,F,M 1% Motor Vehicles, Buildin Mesa 2% 3 1/3% A,B,C,D,E, F,G,H,K,L,M 2% Motor Vehicles, Buildin Mineral 2.6% ⁵ 3 1/3% A,B,C,D,E, F,G,H,K,L,M 2% Building Materi Moffat 2% 3 1/3% None Motor Vehicles, Buildin Moffat 2% 3 1/3% None Montrose 1% 3 1/3% None Otero 1% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,D,K None Park Phillips 1% 3 1/3% A,B,C,D,K None Notor Vehicles, Buildin Pitkin (in Basalt) 2.6% 0 0.5% 8 Motor Vehicles, Buildin Pueblo 1% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Pueblo 1% 3 1/3% C,D,E,M 3.6%						Motor Vehicles, Building Materials
Logan1%0E,F,M1%Motor Vehicles, BuildinMesa2% $3 1/3\%$ A,B,C,D,E, F,G,H,K,L,M2%Motor Vehicles, BuildinMineral2.6% $3 1/3\%$ 2%Building MateriMoffat2% $3 1/3\%$ NoneMontrose1% $3 1/3\%$ NoneOtero1% $3 1/3\%$ A,B,C,E,F,K1%Ouray2% $3 1/3\%$ NonePark1% $3 1/3\%$ A,B,C,E,F,K1%Phillips1% $3 1/3\%$ A,B,C,D,KNonePhillips1% $3 1/3\%$ A,B,C,D,KNonePitkin3.6% ⁴ 0 $0.5\%^8$ Motor Vehicles, BuildinProvers1% $3 1/3\%$ E1%Motor Vehicles, BuildinProvers1% $3 1/3\%$ Motor Vehicles, BuildinNoneERio Blanco $3.6\%^4$ 0 $0.5\%^8$ Motor Vehicles, BuildinRio Grande $2.6\%^5$ $3 1/3\%$ NoneERoutt1% $3 1/3\%$ A,B,C,K1%Motor Vehicles, BuildinRoutt1% $3 1/3\%$ A,B,C,K1%Motor Vehicles, BuildinSaquache1% $3 1/3\%$ A,B,C,K1%Motor Vehicles, BuildinSan Juan4% $3 1/3\%$ A,B,C,K1%Motor Vehicles, BuildinSaedgwick2% $3 1/3\%$ A,B,C,K1%Building Materi				1		Motor Vehicles, Building Materials
Mesa 2% 3 1/3% A,B,C,D,E, F,G,H,K,L,M 2% Motor Vehicles, Buildin Mineral 2.6% ⁵ 3 1/3% 2% Building Materi Moffat 2% 3 1/3% 2% Building Materi Moffat 2% 3 1/3% None Motor Vehicles, Buildin Morrose 1% 3 1/3% None Motor Vehicles, Buildin Otero 1% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,D,K None Phillips Park 1% 3 1/3% A,B,C,D,K None Phillips Philtips 1% 3 1/3% A,B,C,D,K None Phillips Pitkin (in Basalt) 2.6% 0 0.5% & Motor Vehicles, Buildin Prowers 1% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Pueblo 1% 3 1/3% C,D,E,M 3.6% Motor Vehicles, Buildin Rio Grande 2.6% ⁵ 3 1/3% C,D,E,K				-		Motor Vehicles, Building Materials
Mineral 2.6% ⁵ 3 1/3% 2% Building Materi Moffat 2% 3 1/3% None None Montrose 1% 3 1/3% 1% Motor Vehicles, Buildin Otero 1% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,D,K None None Park 1% 3 1/3% A,B,C,D,K None Notor Vehicles, Buildin Pilkins 1% 3 1/3% A,B,C,D,K None Notor Vehicles, Buildin Pitkin 3.6% ⁴ 0 0.5% ⁸ Motor Vehicles, Buildin Pitkin (in Basalt) 2.6% 0 0.5% ⁸ Motor Vehicles, Buildin Prowers 1% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Pueblo 1% 3 1/3% C,D,E,M 3.6% Motor Vehicles, Buildin Rio Blanco 3.6% 3 1/3% C,D,E,M 3.6% Motor Vehicles, Buildin Saquache 1% 0 <t< td=""><td></td><td>1</td><td></td><td>A,B,C,D,E,</td><td></td><td>Motor Vehicles, Building Materials</td></t<>		1		A,B,C,D,E,		Motor Vehicles, Building Materials
Moffat 2% 3 1/3% None Montrose 1% 3 1/3% 1% Motor Vehicles, Buildin Otero 1% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,E,F,K 1% Motor Vehicles, Buildin Ouray 2% 3 1/3% A,B,C,D,K None None Park 1% 3 1/3% A,B,C,D,K None None Pitkin 3.6% ⁴ 0 0.5% ⁸ Motor Vehicles, Buildin Pitkin (in Basalt) 2.6% 0 0.5% ⁸ Motor Vehicles, Buildin Pueblo 1% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin Rio Blanco 3.6% 3 1/3% C,D,E,M 3.6% Motor Vehicles, Buildin Saquache 1% 0 A,B,C,K 1% Motor Vehicles, Buildin San Juan 4% 3 1/3% A,B,C,K 1% Motor Vehicles, Buildin San Miguel 1% 0 A,B,C,K	Mineral	2.6%5	3 1/3%	1,0,1,1,1,2,1	2%	Building Materials
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Footnotes for State-Collected Cities and Counties

- ³ Contract city: For information regarding exemptions and use tax, contact the city directly.
- ⁴ Rate includes 0.5% Mass Transit System (MTS) in Eagle and Pitkin Counties and 0.75% in Summit County
- ⁵ Rate includes 0.6% Health Service District tax.
- ⁶ Cap of \$200 per month on service fee.
- ⁷ Reduced sales tax rate of purchases from certain areas subject to a Public Improvement Fee.
- ⁸ Use tax rate is allocated as Mass Transit Tax (MTS) only.

Corrections or changes since January 1, 2012 in bold.

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Alamosa	PO Box 419, 425 Fourth St. Alamosa,CO 81101	719-589-2593	Alamosa	2%	2% ⁶	\$15.00
Arvada	8101 Ralston Rd. Arvada, CO 80002	720-898-7100	Adams, Jefferson	3.46%	3% ⁶	0
Aspen ²	130 S. Galena Aspen, CO 81611	970-920-5036	Pitkin	2.1%	3.3% ⁶	W
Aurora ²	15151 E Alameda Pkwy, 5th Floor Aurora, CO 80012	303-739-7800	Adams, Arapahoe Douglas	3.75%	0.5%	W
Avon	PO Box 975 Avon, CO 81620	970-748-4019	Eagle	4%7	0	0
Boulder	PO Box 791 Boulder, CO 80306	303-441-3050	Boulder	3.41%	0	\$25.00
Black Hawk ^{1,3}	201 Selak St. Black Hawk, CO 80422	303-582-2219	Gilpin	5.5% 4% ⁸	0	W
Breckenridge	PO Box 168 Breckenridge, CO 80424	970-453-2251	Summit	2.5%	0	W
Brighton	22 South 4th Ave. Brighton, CO 80601	303-655-2041	Adams, Weld	3.75%	3 1/3% ⁶	\$15.00
Broomfield	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	4.15%	3% ⁶	0
Broomfield Flatiron and Arista Improvement District	One DesCombes Dr. Broomfield, CO 80020	303-464-5811	Broomfield	0.2%	0	0
Canon City	PO Box 1460 Canon City, CO 81215-1460	719-276-5252	Fremont	2%	3 1/3% ⁶	\$20.00
Carbondale	511 Colorado Ave. Carbondale, CO 81623	970-963-2733	Garfield	3.5%	3 1/3% ⁶	\$25.00
Castle Rock	100 North Wilcox Castle Rock, CO 80104	303-660-1397	Douglas	4%	3 1/3% ⁶	\$10.00
Centennial	13133 E Arapahoe Rd. Centennial, CO 80112	303-325-8000	Arapahoe	2.5%	3%	\$25.00
Central City	Box 249 Central City, CO 80427	303-582-5251	Gilpin	4%	3 1/3%	\$10.00
Cherry Hills Village	2450 E Quincy Cherry Hills Village, CO 80110	303-789-2541	Arapahoe	3% ⁸ 3.5%	0.5%	W
Colorado Springs	PO Box 1575 MC225 Colorado Springs, CO 80901	719-385-5903	El Paso	2.5%	0	\$15.00
Commerce City	7887 E 60th Ave. Commerce City, CO 80022-4199	303-289-3628	Adams	3.5%	2% ⁶	\$20.00
Cortez	210 E Main St. Cortez, CO 81321	970-565-8575	Montezuma	4.05%	1 1/3%	\$10.00
Crested Butte	PO Box 39 Crested Butte, CO 81224	970-349-5338	Gunnison	4%	1.5%	0
Delta	PO Box 19 Delta, CO 81416-0019	970-874-7566	Delta	3%	0	\$10.00
Denver ²	201 W Colfax Ave. Denver, CO 80202	720-913-9400	Denver	3.62% 4% ³ 7.25%⁵	0	W
Durango	949 2nd Ave. Durango, CO 81301	970-375-5010	La Plata	3% ³	1/3%6	\$2.50
Edgewater	2401 Sheridan Blvd. Edgewater, CO 80214	303-238-7803	Jefferson	3.5%	2%	\$50.00
Englewood	1000 Englewood Pkwy. Englewood, CO 80110	303-762-2422	Arapahoe	3.5%	0	\$25.00
Evans	1100 37th St. Evans, CO 80620	970-475-1109	Weld	3.5%	3 1/3% ⁶	\$25.00

(Continued on page 9)

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Federal Heights	2380 W 90th Ave. Federal Heights, CO 80260	303-428-3526	Adams	4%	0	\$15.00
Fort Collins	PO Box 580 Fort Collins, CO 80522	970-221-6780	Larimer	3.85% 2.25%⁴	0	0
Frisco	PO Box 4100 Frisco, CO 80443	970-668-9127	Summit	2%	3 1/3% ⁶	\$75.00
Glendale ²	950 S Birch St. Glendale, CO 80246	303-759-1513	Arapahoe	3.75%	0	W
Glenwood Springs	101 W 8th St. Glenwood Springs, CO 81601	970-384-6400	Garfield	3.7%	0	\$25.00
Golden	911 10th St. Golden, CO 80401	303-384-8023	Jefferson	3%	0	\$20.00
Grand Junction	250 N 5th St. Grand Junction, CO 81501	970-244-1521	Mesa	2.75%	3 1/3%	\$10.00
Greeley	1000 10th St. Greeley, CO 80631	970-350-9733	Weld	3.46%	0	0
Greenwood Village ²	6060 S Quebec St. Greenwood Village, CO 80111-4591	303-773-0252	Arapahoe	3%	0	\$10.00
Gunnison	PO Box 239 Gunnison, CO 81230	970-641-8162	Gunnison	4%	5%	\$10.50
Gypsum	PO Box 130 Gypsum, CO 81637	970-524-7514	Eagle	4% 3% ⁸	3 1/3%	0
Lafayette	1290 S Public Rd. Lafayette, CO 80026	303-665-5588 X3314	Boulder	3.5%	2.5%6	0
La Junta	PO Box 489 La Junta, CO 81050	719-384-5991	Otero	3%	3%	0
Lakewood	480 S Allison Pkwy. Lakewood, CO 80226-3127	303-987-7630	Jefferson	3%7	0	\$15.00
Lamar	102 E Parmenter St. Lamar, CO 81052	719-336-4376	Prowers	3.25%	3 1/3% ⁶	\$8.00
Larkspur	PO Box 310 Larkspur, CO 80118	303-681-2324	Douglas	4%	0	\$25.00
Littleton	2255 W Berry Ave. Littleton, CO 80165	303-795-3768	Arapahoe Douglas Jefferson	3%	2.5% ⁶	0
Lone Tree	9220 Kimmel Dr, Ste 100 Lone Tree, CO 80124	303-708-1818	Douglas	1.8125%	0	\$10.00
Longmont	350 Kimbark St. Longmont, CO 80501	303-651-8672	Boulder	3.275%	3%6	\$25.00
Louisville	749 Main Louisville, CO 80027	303-335-4514	Boulder	3.5%	0	\$25.00
Loveland	500 E 3rd St. Loveland, CO 80537	970-962-2698	Larimer	3%7	2% ⁶	\$20.00
Montrose	PO Box 790 Montrose, CO 81402	970-240-1400	Montrose	3%	1 1/3%	\$35.00
Mt. Crested Butte	PO Drawer 5800 Mt. Crested Butte, CO 81225	970-349-6632	Gunnison	5% 3% ⁸	3 1/3%	0
Mountain Village	455 Mountain Village Blvd, Ste A Mountain Village, CO 81435	970-728-8000	San Miguel	4.5%	3 1/3%	0
Northglenn	11701 Community Center Dr. Northglenn, CO 80233	303-450-8729	Adams, Weld	4% 3%4	1%	\$15.00
Parker	20120 E Main St. Parker, CO 80138-7334	303-805-3228	Douglas	3%	1% ⁶	\$20.00
Pueblo	PO Box 1427 Pueblo, CO 81002	719-553-2659	Pueblo	3.5%	0	\$50.00
Ridgway	PO Box 10 Ridgway, CO 81432-0010	970-626-5308	Ouray	3.6%	2 1/3%	\$25.00

(Continued on page 10)

City	Address	Phone Number	County in which City is Located (see p. 7)	City Sales Tax Rate	Service Fee Allowed	License Fee
Rifle	PO Box 1908 Rifle CO 81650	970-625-2121	Garfield	3.5%	0	\$12.00
Sheridan ²	4101 S Federal Sheridan, CO 80110	303-762-2200	Arapahoe	3.5%	0	\$10.00 \$215.00 ⁹ \$65.00 ¹⁰
Silverthorne	PO Box 1309 Silverthorne, CO 80498	970-262-7300	Summit	2%	2 1/3% ⁶	\$75.00
Snowmass Village	PO Box 5010 Snowmass Village, CO 81615	970-923-3796	Pitkin	3.5%	0	\$85.00
Steamboat Springs	PO Box 775088 Steamboat Springs, CO 80477	970-879-2060	Routt	4.75%	0	0
Sterling ¹	PO Box 4000 Sterling, CO 80751	970-522-9700	Logan	3%	0	0
Telluride	PO Box 397 Telluride,CO 81435	970-728-3071	San Miguel	4.5%	1.35%	0
Thornton	9500 Civic Center Dr. Thornton, CO 80229	303-538-7400	Adams	3.75%	3% ⁶	0
Timnath	PO Box 37 Timnath, CO 80547	970-224-3211	Larimer	3%	3 1/3%	W
Vail	75 Frontage Rd. Vail, CO 81657	970-479-2125	Eagle	4%	0	0
Westminster	4800 W 92nd Ave. Westminster, CO 80031	303-658-2065	Adams Jefferson	3.85%	0	0
Wheat Ridge	7500 W 29th Ave. Wheat Ridge, CO 80033-8001	303-235-2820	Jefferson	3%	2% ⁶	\$20.00
Windsor	301 Walnut Windsor, CO 80550	970-686-7476	Larimer Weld	3.2%	2 1/3% ⁶	\$10.00
Winter Park	PO Box 3327 Winter Park, CO 80482	970-726-8081	Grand	5%	0	\$60.00
Woodland Park	PO Box 9045 Woodland Park, CO 80866-9045	719-687-9246	Teller	3% 1% ⁸	0	\$50.00

Footnotes for Home Rule Cities

Direct contact with these home rule cities is suggested to receive up-to-date information concerning their tax rates, exemptions, license fees and procedures.

Corrections or changes since January 1, 2012 in bold.

- ² Occupational Privilege Tax.
- ³ Sales tax on food & liquor for immediate consumption.
- ⁴ Food for home consumption.
- ⁵ Automobile rentals for less than 30 days.
- ⁶ Cap at a certain amount.
- ⁷ Sales tax rate is reduced if purchases are made from certain areas subject to either a Public Improvement Fee (PIF) and/or Retail Sales Fee (RSF). All PIFs/RSFs imposed by home-rule cities are not listed in this publication. Contact the respective home-rule city for more details.
- ⁸ Use tax
- ⁹ Business license for within city limits.
- ¹⁰ Business license for businesses outside city limits that do business within the city limits.
- W Contact the city directly.