



## **Boulder County Tax Rebate FAQs**

### **Q: Who qualifies?**

A: Everyone who lost a home in either the Marshall or Cal-Wood Fires and is rebuilding on their affected property qualifies for the county's Use Tax Rebate. This program is designed to support victims of a total loss due to a federally declared disaster. Residents must have owned the home at the time of the disaster and are still the owners during the rebuild for the same property. Purchasers of lots are not eligible, even if the purchaser was impacted by the fire.

### **Q: What is the deadline to apply for the rebate?**

A: To claim the rebate, property owners must file building permits within three years of the fires:  
Permit deadline for Cal-Wood Fire – Oct. 31, 2023  
Permit deadline for Marshall Fire – Dec. 31, 2024

### **Q: Is the rebate also for Louisville and Superior use tax?**

A: No. This program applies only to the county's use tax on residential properties. The county is aware that both the City of Louisville and the Town of Superior have or may determine to offer their own use tax relief to impacted property owners in those communities.