



**Impact  
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DISASTER RECOVERY PROGRAM

## **Boulder County Use Tax Refund Program Guidelines**

- Program Summary:** To support households in Louisville, Superior, and unincorporated Boulder County that were destroyed in the Marshall Fire on December 30th, 2021 or Cal-Wood Fire on October 17, 2020. The Boulder County Use Tax Refund is intended to reimburse property owners who have chosen to rebuild their single-family residence and have paid the County Use Tax through the permitting process.
- Eligible Recipients:** The applicant must be the *current* subject property owner **and** the owner of record on the *disaster date*. Ownership will be verified through public record, warranty deed and real estate tax records. There is no income qualification for this program.
- Eligible Properties:** Owner and renter occupied, fully destroyed single-family residences, located within the declared disaster area. ***Property owner must have an approved building permit with the appropriate jurisdiction.***
- Eligible Expenses:** Boulder County Use Tax refunds up to a maximum amount of \$3,500.00 for Use Tax paid in 2022 and up to \$4,200.00 for Use Tax paid in 2023 or 2024.

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### **Expansion of Program for Multifamily**

As of Oct 12, 2023

Individual homeowners will submit one rebate application using BOTH the multi-unit permit and the individual unit permit.

Each homeowner that meets other eligibility criteria (i.e. residence was a total loss, owned home at time of disaster, still owner of the home during the rebuild, permits issued before deadline) will submit ONE rebate application and is eligible for a rebate of up to \$4,200 per residence for use tax paid on a permits issued in 2023-2024.

Use tax paid on the multi-unit permit will be equally divided between the number of units on the multi-unit permit and added to the use tax paid on the individual permit  
HOAs will not submit rebate requests on behalf of homeowners.

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### **Expansion of Program for Amended Permit Valuations**

As of September 25, 2024

Earlier this year, Louisville, Superior and Unincorporated Boulder County began allowing for amended permit valuations for Marshall Fire rebuilds. If a homeowner first goes through the amended permit valuation process within their jurisdiction, they may be eligible for an additional



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use tax rebate based on the increased amount of Boulder County Use Tax collected. The Boulder County Use Tax rebate is still up to a maximum amount of \$3,500 for Use Tax paid on permits issued in 2022 and up to \$4,200 for Use Tax paid on permits issued in 2023 or 2024. Homeowners are still required to meet other eligibility criteria (i.e. residence was a total loss, owned home at time of disaster, still owner of the home during the rebuild, permits issued before deadline).

**Proof of payment of the additional use tax will be required to be eligible for a rebate of additional use tax paid. Each jurisdiction is issuing amended permit documentation showing the new amount of county use tax collected.** If a homeowner received the original permit in 2022 and has now updated the permit valuation and paid additional use tax, it is at the 2022 rate, so the rebate is up to a maximum amount of \$3,500 in that instance.

For more information on amended permit valuations by jurisdiction:

- [Unincorporated Boulder County - Adjustments to Permit Valuations](#)
- [City of Louisville - Marshall Fire Permit Valuation Adjustment](#)
- [Town of Superior - Amended Valuations](#)

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## Procedures

**Application:** All applicants must complete the online application located on IDF's website at <https://disaster-recovery.impactdf.org/> including the intake of required documentation including a copy of the permit complete with the issue date.

**Processing:** IDF will process the refund request in accordance with program guidelines, verify Use Tax previously paid and approval of necessary rebuilding permit. Upon successful verification, IDF will issue an award determination and approval.

**Funding:** IDF will collect property owner ACH information and initiate payment to the property owner promptly upon award determination and verified account information. No fees are collected for this program.

**Post-Funding:** Property owner signed grant award and acknowledgement of receipt will be collected and maintained by IDF per document retention policy.

*IDF does not discriminate against anyone through its lending practices or in any other decision making processes due to race, color, religion, gender, disability, sexual preference, age, family status and/or national origin.*

