Mt. Crested Butte Total Valuation & Building Materials Policy

The building permit fee schedule is based on an estimate of the total valuation (definition below) and the valuation of the materials (definition below).

The Town assumes 50% of the total valuation to be materials. The total valuation includes landscaping. Since the permit fee is based on an estimate, we do a reconciliation when the project is complete, which is required prior to receiving the deposit back.

Please note that we collect a 3% use tax on the materials portion. In many jurisdictions you are exempt from paying their local sales tax if you paid a use tax as part of the Mt. CB building permit.

Total valuation *shall mean the cost of the entire project excluding land, design costs (architecture and engineering), water and sewer tap fees and building permit fees.*

Construction and building materials *shall mean tangible personal property which, when combined with other tangible personal property, lose its identity to become an integral and inseparable part of a completed structure or project, including public and private improvements. Construction and building materials include, but are not limited to, such things as: asphalt, bricks, builders' hardware, caulking materials, cement, concrete, conduit, electrical wiring, fixtures and connections, fireplace inserts, electrical heating and cooling equipment, flooring, glass, gravel, insulation, lath, lead, lime, lumber, macadam, millwork, mortar, oil, paint, piping, pipe valves and pipe fittings, plaster, plumbing fixtures, putty, reinforcing mesh, road base, roofing; and sanitary sewer pipe, sheet metal, site lighting, steel, stone, stucco, tile, trees, shrubs and other landscaping materials, wall board, wall coping, wallpaper, weather stripping, wire and wire netting, screen, water mains and meters and wood preservatives. The above materials, when used for forms or other items that do not remain as an integral or inseparable part of a completed structure or project are not construction materials.*