



State Wildfire Rebuild Exemption Certificate Valuation Amendment Request for Marshall Fire Rebuilds

The Colorado Department of Revenue is allowing qualified homeowners to amend their application for the Wildfire Rebuild Exemption Certificate to recoup a larger state sales and use tax refund. The State Wildfire Rebuild Exemption Certificate program authorizes a refundable exemption for state sales and use tax for construction and building material costs directly associated with rebuilding a qualified residential structure for homeowners who lost their home in the Marshall Fire.

The Town is partnering with the State to support their program to provide these additional refunds to Marshall Fire victims for rebuilding efforts. For questions regarding the State's program, please contact <https://tax.colorado.gov/rebuilding-after-a-declared-wildfire-disaster-FAQs> or call (303) 238-7378.

The valuation on a building permit issued by the Town adheres to the national industry standard as set forth by the International Code Council to consist of 50% labor cost and 50% building and construction materials cost. For example, if the valuation on a building permit is \$500,000, the estimated building and construction materials cost is \$250,000. The state's updated process allows qualified homeowners to request an amendment to the estimated building and construction materials portion of their permit valuation. Please note that this additional allowance is only applicable to the State Wildfire Rebuild Exemption Certificate program; the Town's separate rebate program is not amended as all use tax collected by the Town is already rebated. Please note that the Town will be collecting the difference on the Boulder County Use Tax amount between the original and amended valuation, as well as a \$300 administrative fee. The Boulder County Use Tax may be eligible for a rebate; for further information on their program please contact the Impact Development Fund's Disaster Recovery Office at (970) 744-4835.

In order for the State to process an amended DR 0993 form, property owners must first submit documentation to the Town showing the updated estimated construction and building materials cost. Acceptable documentation includes:

- An updated building contract showing an estimated total amount that includes only eligible construction and building material costs or itemizes all costs for those who worked with a contractor to rebuild their home; or
- For those self-contracting their rebuild, copies of receipts and a spreadsheet listing each receipt and the estimated total cost of eligible construction and building materials.

Eligible costs to include on the amendment request include:

- Building and construction materials that are an integral and inseparable part of the structure, including finish materials such as paint, floor coverings, tile, cabinets and counter tops
- Building and construction materials to replace other structures in place on the property prior to the Marshall Fire, such as a deck, carport, detached garage or accessory dwelling unit



Ineligible costs include:

- Appliances
- Design costs
- Driveways
- Fences
- Furniture
- Home décor, including window coverings
- Labor
- Land value
- Landscaping
- Overhead and profit
- Sidewalk
- Water and sewer tap fees, or any other utility fees

For homeowners who have already submitted a DR 0993 form to the state, Town staff will review the amendment requests and provide a letter for homeowners to submit to the state.

For homeowners who have not yet submitted a DR 0993 form to the state, Town staff will include the amendment requests when processing your DR 0992 form and provide homeowners with documentation to submit to the Colorado Department of Revenue to process. Questions regarding the State's processing of this form may be directed to: [DOR localgovsupport@state.co.us](mailto:DOR_localgovsupport@state.co.us) or (303) 238-7378.



State Wildfire Rebuild Exemption Certificate Valuation Amendment Request Form

Instructions: Complete this form and attach required documentation as described above. If you need assistance completing this form, please call (303) 499-3675 Ext. 138 to make an appointment or email superiorinspections@safebuilt.com

Name	
Property Address	
Phone Number	
Email Address	

Have you submitted a DR 0993 form to the State?

Yes

No

For homeowners who responded “Yes” and have already submitted a DR 0993 form to the state, Town staff will review the amendment requests and provide a letter for homeowners to submit to the state.

For homeowners who responded “No” and have not yet submitted a DR 0993 form to the state, please submit a [DR 0992 form](#) to Town staff in addition to this form. Town staff will review the amended valuation request and incorporate it when processing your [DR 0992 form](#).

Enter your original and amended estimated costs of construction and building materials here:

Original Estimated Costs of Construction and Building Materials:	\$
Amended Estimated Total Costs of Construction and Building Materials:	\$

Did you attach documentation to show the updated estimated construction and building materials cost?

Yes

No

Please note that this process is only applicable to the State Wildfire Rebuild Exemption Certificate program; the Town’s rebate program is not amended. Please note that the Town will be collecting the difference on the Boulder County Use Tax amount between the original and amended valuation, as well as a \$300 administrative fee.



I certify that the permit valuation entered on the valuation amendment request form for this property complies with the above valuation requirements for the State Wildfire Rebuild Exemption Certificate program.

Owner Signature

Date