

Hazardous Waste Disposal	6.700%	6.700%	6.7% Larimer; 5.9% Weld	6.9% Larimer; 6.1% Weld	6.700%	6.700%	6.700%	6.360%	0.800%
Telephone	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Unincorporated Larimer County
Local and Interstate Long Distance	6.70%	6.70%	6.70%	6.90%	6.70%	6.70%	7.70%	6.36%	3.70%
Long Distance Out of State	0	0	0	0	0	0	0	0	0
Machinery & Equipment Subject to Sales/Use Tax									
	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Production	no/no	yes/no	yes/no	no/no	yes/no	yes/yes	yes/no	no/yes	no per form DR 1191 http://www.revenue.state.co.us/PDF/dri191.pdf
Non-Production	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/yes	yes/no	yes/yes	yes/no
Pollution Control	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/yes	yes/no	yes/yes	none on clean energy components/nc
Office Furniture/Fixtures/Equipment	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/yes	yes/no	yes/yes	yes/no
Sales/Use Tax (Yes or No) on	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Office Building Construction Materials	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/no	yes/yes	yes/yes
Industrial Building Construction Materials	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/yes	yes/no	yes/yes	yes/yes
Manufacturers' Raw Materials	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	no/no	yes/no
Standard Software	yes/yes	yes/yes	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no
Custom Software	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	yes/no	no/no	yes/no
Intangible Property	Fort Collins	Loveland	Johnstown	Windsor	Berthoud	Wellington	Estes Park	Greeley	Larimer County
Describe What is Subject to Tax Rate (e.g. Accounts Receivable, Capital Stock)	No	No	No	No	No	No	No	No	No
Basis & Rate	No	No	No	No	No	No	No	No	No
Stock Bond Transaction Fee (Yes or No & its Yes Rate)	No	No	No	No	No	No	No	No	No
Real Property Tax Rates for Jurisdictions Featuring Major Employment Center	Fort Collins/Poudre R-1 School	Loveland/Thompson R2-J School	Johnstown/Thompson R2-J Schools	Windsor/Poudre R-1 Schools (Larimer County)	Berthoud/Thompson R2-J	Wellington/Poudre R-1 Schools	Estes Park/Park R-3 School District	Greeley/Greeley 6 School District	Unincorporated Larimer County/Poudre R-1
Mill Levy (per \$1000)									
Town or City Millage	0.9797	0.9564	2.3947	1.203	1.1551	1.4307	0.1753	1.1274	n/a
County Millage	2.2414	2.2414	2.2414	2.2414	2.2414	2.2414	2.2414	1.6804	2.2414
School Millage*	4.82	4.1657	4.1657	4.82	4.1657	4.82	3.1784	3.6922	4.82
Special District Millage*	0.6309	0.2613	0.8421	1.1253	1.7887	1.2549	1.3618	1.0561	1.5407
Non-Residential Assessment Ratio (%)	29%	29%	29%	29%	29%	29%	29%	29%	29%
Effective Tax per \$100	8.672	7.6248	9.6439	9.3897	9.3509	9.747	6.9569	7.561	8.6021
Personal Property Tax Rates per \$100	Fort Collins/Poudre R-1 School	Loveland/Thompson R2-J School	Johnstown/Thompson R2-J Schools	Windsor/Poudre R-1 Schools (Larimer County)	Berthoud/Thompson R2-J	Wellington/Poudre R-1 Schools	Estes Park/Park R-3 School District	Greeley/Greeley 6 School District	Unincorporated Larimer County/Poudre R-1
City Millage	0.9797	0.9564	2.3947	1.203	1.1551	1.4307	0.1753	1.1274	n/a
County Millage	2.2414	2.2414	2.2414	2.2414	2.2414	2.2414	2.2414	1.6804	2.2414
School Millage*	4.82	4.1657	4.1657	4.82	4.1657	4.82	3.1784	3.6922	4.82
Special District Millage*	0.6309	0.2613	0.8421	1.1253	1.7887	1.2549	1.3618	1.0561	1.5407
Non-Residential Assessment Ratio (%)	29%	29%	29%	29%	29%	29%	29%	29%	29%
Effective Tax per \$100	8.672	7.6248	9.6439	9.3897	9.3509	9.747	6.9569	7.561	8.6021

State Property Tax Effective Rate per \$100		
Real Property	None	
Personal Property (machinery/equipment)	None	
Property Tax After Core Income Tax		
Rate	None	
Basis & Rate	None	
Property Tax After Core Income Tax & State Excise Tax		
Taxable Items	None	
Rate for Each Item	None	
Subject to Personal Property Tax:		
	Larimer	Weld
Production Machinery & Equipment	yes	yes
Non Production Machinery & Equipment	yes	yes
Pollution Control	yes; pending statewide changes in 2009	yes; pending statewide changes in 2009
Inventory		
Raw Materials	no	no
Work in Progress	no	no
Finished Goods	no	no
Freeport Legislation		
Applicable to Warehousing	n/a	n/a
Applicable to Manufacturing	n/a	n/a
Goods Stored in a Public Warehouse	n/a	n/a
Office Furniture-Fixtures		
Computer Equipment	yes	yes
Workstations	yes	yes
Telephones	yes	yes
Furniture	yes	yes
Company Vehicles	no	no
Standard Software	no	no
Custom Software	no	no

* School and special districts do not necessarily coincide with municipal boundaries. Typical mills are listed here, although a more complete list can be found at either of the links below:

Larimer County Assessor Levies http://www.co.larimer.co.us/assessor/2007millevies_authority.pdf

Weld County Assessor Levies http://www.co.weld.co.us/departments/assessor/PDF_files/2007%20levy%20report.pdf

Colorado Department of Local Affairs - Property Tax Entities http://www.dola.state.co.us/dlg/local_governments/tax_entity_a.html