



# Capital Expansion Fees

Transportation Capital Expansion Fees below are effective July 1, 2025

## Roads

### Transportation Capital Expansion Fees (TCEFs)

#### PURPOSE

The purpose of the Transportation Capital Expansion Fees (TCEFs) is to defray capital costs directly related to development impacts. The TCEFs are commonly used by Colorado Counties and municipalities to help fund road infrastructure improvements required to maintain adequate levels of service on major road systems. TCEFs are one-time payments imposed on new development and they represent the new developments proportionate share of the cost of the growth-related road improvement needs.

#### HOW CAN THE FEE BE USED

TCEFs can be used on mainline public County Roads in unincorporated Larimer County. TCEFs can only be used for improvements that increases the capacity of the road system. TCEFs cannot be used for operations, maintenance, and replacement of infrastructure or correcting existing deficiencies.

#### AUTHORITY

Colorado is a "home rule" state and can collect impact fees under the home-rule authority granted in the Colorado Constitution. In addition, Colorado Statutes (29-20-104.5) specifically authorize statutory counties such as Larimer County to collect capital expansion fees.

#### COUNTY CODES & REGULATIONS

Fees are usually collected at the time of building permit issuance. New uses approved through Larimer County processes that do not trigger a building permit can also be assessed a fee.

The County TCEF Study and associated Sections of the Land Use Code (Article 15.1.6 & 15.1.7) can be found at, [www.larimer.org/engineering/development-review](http://www.larimer.org/engineering/development-review) under the Capital Expansion Fee header.

### Transportation Capital Expansion Fees (TCEFs)

Regional	Regional transportation fees pay for improving select county roads with regional significance in unincorporated Larimer County.
County	County transportation fees are used to expand the capacity of non-regional collector and arterial roads in unincorporated Larimer County.

#### RESIDENTIAL BUILDING PERMITS

\*The following tiered fee schedule applies to building permits for new residential structures with an application date after June 30, 2018. For new residences constructed after this date, the TCEF will be applied to any new or additional finished living space square footage, including permits for additions, basement finishes, and detached buildings. In such cases, the total fee due is based on the incremental difference between the existing & proposed finished living square footage. The tiered fee structure will not be applied to additions or finishes of existing residential living space IF the original residential building permit was initiated on or before July 1, 2018.

Finished Living Space per Dwelling (Square Feet)	Regional (\$)	County (\$)	TCEF (\$)
900 or less (Square Feet)	\$268	\$3,233	\$3,501
901-1300 (Square Feet)	\$376	\$4,530	\$4,906
1301-1800 (Square Feet)	\$457	\$5,455	\$5,912
1801-2400 (Square Feet)	\$535	\$6,389	\$6,924
2401-3000 (Square Feet)	\$600	\$7,168	\$7,768
3001-36 (Square Feet)	\$653	\$7,806	\$8,459
3601 or more (Square Feet)	\$698	\$8,339	\$9,037

#### COMMERCIAL BUILDING PERMITS

\* Commercial TCEFs are based on building use and total square feet (SF). They apply to new SF and to changes of use of existing SF. Payment of commercial TCEFs can be delayed to Certificate of Occupancy only under special circumstances. Use categories are as follows:

- "Industrial" includes the processing or production of goods, along with warehousing, transportation, communications, and utilities.
- "Commercial" includes retail development and eating/drinking places, along with entertainment uses often located in a shopping center (e.g. movie theater).
- "Office & Other Services" includes offices, health care and personal services, business services (e.g. banks) and lodging. Public and quasi-public buildings that provide educational, social assistance, or religious services are also included in this category.

Commercial Use per 1,000 SF of Floor Area	Regional (\$)	County (\$)	TCEF (\$)
Industrial	\$165	\$1,985	\$2,150
Commercial	\$702	\$8,367	\$9,069
Office & Other Services	\$414	\$4,923	\$5,337

See other side for Park, School & Fire Fees



Roads



Fire



Parks



Schools

## Frequently Asked Questions

**Q.** What is a Transportation Capital Expansion Fee?

**A.** Also known as an impact fee, a Capital Expansion Fee is a charge on new development to pay for the construction or expansion of capacity-related capital improvements to the County's road system.

Article 15.1.6 & 15.1.7 of the Larimer County Land Use Code contains regulations pertaining to Capital Expansion Fees.

**Q.** What is a Park In-Lieu of Fee?

**A.** At the time of filing a preliminary plat for a residential land division, the developer may either dedicate land for parks or pay an In-Lieu Fee. Please refer to section 15.1.5 for a detailed explanation.

**Q.** When do I have to pay impact fees?

**A.** Fees must be collected at the time a building permit is issued.

**Q.** Why are there different fees and how do I know which fees I will have to pay?

**A.** Fees are calculated based on the type, size and location of the construction. When subdivisions are developed, capital facilities (schools, parks, roads) are needed to keep up with the new growth. A building permit technician can provide an estimate of fees.

**Q.** I am moving a manufactured home to my vacant land. Do I owe any fees?

**A.** Yes, mobile homes are required to get a building permit and fees are collected when the permit is issued.

**Q.** I own a commercial building; will my tenant owe Capital Expansion Fees when they pull a permit?

**A.** Yes, the commercial building pays a fee when a permit for the shell is issued. When each tenant-finish permit is issued fees are calculated based on the use and total square footage.

**Q.** Will I owe a capital expansion fee for a new cabin or if I convert a cabin to a single family (SF) home?

**A.** The fee for a new cabin is based on the total finished living square footage. Converting a cabin to a SF home will not trigger a TCEF if no new square footage is being added.

**Q.** Will I owe a capital expansion fee for an addition to my home or for finishing my basement or detached building to a living space area?

**A.** The TCEF is not applicable if the permit for the original house was applied for before, July 1, 2018. The TCEF does apply for all finishes to living space when the original house permit is dated on, or after, July 1, 2018.

**Q.** Will I owe a capital expansion fee if I convert a utility building to habitable or living space?

**A.** Yes, the fee is based on the total finished living square footage

## Community Park Land

Community Park Land Dedication/In-Lieu Fee

Community Park In-Lieu Fees are collected for residential development **inside Growth Management Areas** of Fort Collins, Loveland, Berthoud and the Estes Valley.

The fees are distributed to towns and cities in Larimer County to be used for land acquisition.

### RESIDENTIAL BUILDING PERMITS

	FTC	LVLD	BER	ESTES
Single Family Detached	\$669	\$590	\$668	\$303
Single-Family Attached	\$522	\$460	\$520	\$235
Duplex	\$501	\$443	\$500	\$228
Multi-Family	\$435	\$333	\$435	\$198
Mobile Home	\$516	\$455	\$515	\$232

Regional Park Land Dedication/In-Lieu Fee

The Regional Park In-Lieu Fee is collected in **all areas of unincorporated Larimer County**, including Growth Management Areas (GMA) and the Estes Valley to purchase land for regional parks.

### RESIDENTIAL BUILDING PERMITS

	Fee
Single-Family Detached	\$1,402
Single-Family Attached	\$1,094
Mobile Home	\$1,080
Duplex (each unit)	\$1,052
Multi-Family (each unit)	\$912

For information on Park Fees contact:

Larimer County Parks & Open Lands  
1800 S. County Rd 31  
Loveland, CO 80537  
970-679-4570

## Schools

School fees are collected and distributed to school districts for the acquisition of land. This fee is paid at the time a building permit is issued.

School District	Fee
Poudre School District PR-1	\$ 1,710
Thompson RJ2	\$ 1,382
Park R-3 (per lot, fee collected at final plat)	\$ 8

For information on School Fees contact:

Larimer County Planning  
200 West Oak Street, 3<sup>rd</sup> floor  
Fort Collins, CO 80521  
970-498-7683

## Fire

Many Colorado fire districts now charge impact fees on new residential and commercial development to fund facilities needed to keep up with growth. Larimer County will assess and transmit fire impact fees on building permits for new development in our unincorporated county area of these Fire Districts:

- Berthoud Fire Protection District - [berthoudfire.org](http://berthoudfire.org)
- Estes Valley Fire Protection District - [estesvalleyfire.org/plan-reviewand-inspections](http://estesvalleyfire.org/plan-reviewand-inspections)
- Front Range Fire Rescue - [frfr.colorado.gov](http://frfr.colorado.gov)
- Loveland Fire Rescue Authority - [lfra.org/lfrabegins-collecting-capital-expansion-impact-fees-on-new-construction](http://lfra.org/lfrabegins-collecting-capital-expansion-impact-fees-on-new-construction)
- Poudre Fire Authority - [poudre-fire.org](http://poudre-fire.org)
- Windsor-Severance Fire Rescue - [www.wsfr.us](http://www.wsfr.us)
- Wellington Fire Protection District - [wfpd.org](http://wfpd.org)