

**Q.** How do I know if I am located in Arapahoe County?

**A.** Arapahoe County provides a mapping service to identify in which jurisdiction the property is located.

Go to [www.arapahoegov.com](http://www.arapahoegov.com). Click on Online Tools and select County Mapping Service. Click on Arapamap. You can enter an address or parcel number in the Locate tab.

If an address is used, selecting a range of addresses may provide a better search. If information regarding that property is listed then the property is located in Arapahoe County. If not, the property is most likely outside of Arapahoe County.

**Q.** Where do I pay my sales tax?

**A.** Arapahoe County sales tax is State administered and collected. Please mail your checks to the Colorado Department of Revenue. The sales tax coupon books collected should reflect Arapahoe County as a collecting entity. Use tax is paid directly to the County.

**Q.** Do I need a sales tax license from Arapahoe County?

**A.** No, your Colorado Department of Revenue issued sales tax license is the same license required for Arapahoe County.



**Protect. Connect. Enjoy.**

### Who can I contact if I still have questions?

- General Questions – Arapahoe County Sales Tax Analyst – 303-795-4620, [finance@arapahoegov.com](mailto:finance@arapahoegov.com)
- Open Space Questions – 720-874-6540, [openspace@arapahoegov.com](mailto:openspace@arapahoegov.com)
- Building Permit Questions – 720-874-6600, [publicworks@arapahoegov.com](mailto:publicworks@arapahoegov.com)
- Engineering and Construction Permit Questions – 720-874-6500, [publicworks@arapahoegov.com](mailto:publicworks@arapahoegov.com)
- Motor Vehicle Questions – 303-795-4500, [clerk@arapahoegov.com](mailto:clerk@arapahoegov.com)
- Additional Sales/Use Tax Assistance – Colorado Department of Revenue, Taxpayer Service Division - 303-238-7378, [www.taxcolorado.com](http://www.taxcolorado.com)
- You may also visit the Arapahoe County web site at [www.arapahoegov.com](http://www.arapahoegov.com) for helpful resources on sales and use tax.

### Shop Arapahoe County

Don't forget to Shop Arapahoe County and make the most of your tax dollars. To date, these funds have helped to:

- Protect 18,000+ acres of open space
- Support 70+ parks, trails and open space grant projects in 18 cities and special districts
- Create the largest conservation easement in Arapahoe and Elbert counties that protects a working farm and ranch from development forever
- Lead the way in regional conservation efforts along the South Platte River, High Line Canal and Cherry Creek



**Open Spaces**  
6934 S. Lima Street, Unit A  
Centennial, CO 80112  
720-874-6540  
[www.arapahoegov.com](http://www.arapahoegov.com)  
Rev. 6/13



**ARAPAHOE COUNTY**  
OPEN SPACES



What Business Owners  
need to know about the  
**Arapahoe County**  
**Open Space**  
**Sales and Use Tax**

**Protect. Connect. Enjoy.**

# Protect.

Arapahoe County's only sales and use tax, approved by voters, is making a real impact in your city, town and neighborhood by providing funding for projects that are preserving, protecting and improving our quality of life through parks, trails and open spaces.

## Arapahoe County Open Space Sales and Use Tax

Arapahoe County Open Space sales and use tax collection began Jan. 1, 2004 and is set to expire Dec. 31, 2023. For every \$100 spent in Arapahoe County, 25 cents is used to:

- Preserve urban and rural open space and natural areas;
- Protect lands that preserve water quality in rivers, lakes and streams;
- Provide, maintain and improve neighborhood parks, open space, sports fields, picnic facilities and biking, walking and multi-use trails;
- Protect wildlife habitat and corridors;
- Protect views, vistas and ridgelines;
- Preserve agricultural and ranch lands; and
- Enhance and maintain designated heritage areas.

## The sales and use tax rate for Arapahoe County Open Space is .25%



### What is SALES tax and how does it apply to me?

Sales tax is a tax imposed on the sale of all tangible personal property and services.

These items, which are taxable under the Arapahoe County Open Space sales and use tax, are the same as the tangible personal property and services for taxes pursuant to Section 39-26-104, C.R.S.

Retailers with a business presence in Arapahoe County are required to collect sales tax on all transactions within the boundaries of Arapahoe County. All sales taxes must be sent to the Colorado Department of Revenue.

Each time you make a qualifying purchase in Arapahoe County you will be charged sales tax. Retailers collect the sales tax and remit it to the Colorado Department of Revenue. The Colorado Department of Revenue sends Arapahoe County its share of tax revenue and the proceeds go to fund open space and trail projects.

### What is USE tax and how does it apply to me?

Use tax is a tax imposed on construction and building materials and motor vehicles used within the boundaries of Arapahoe County.

Use tax is imposed for the privilege of using or consuming construction and building materials purchased at retail and for the privilege of storing or using in Arapahoe County any motor vehicle purchased at retail on which registration is required.

All use tax collected is remitted directly to Arapahoe County. This tax is collected in two ways:

1. When a permit is issued either by Arapahoe County or a municipality located within the County, for a building or construction/engineering project.
2. When a vehicle is sold, the dealership will either collect the tax up front or build the tax into the lease payments if allowable.

## Frequently Asked Questions

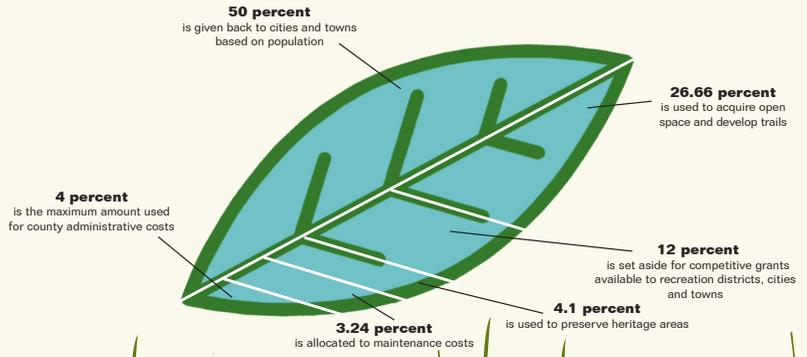
- Q.** How do I know if I should collect Arapahoe County sales tax?
- A.** Arapahoe County follows the same sales tax regulations as the State. For eligibility information on exemptions, deliveries, manufacturing, and various other businesses visit the Colorado Department of Revenue at [www.taxcolorado.com](http://www.taxcolorado.com). Click on FYI Publications and select Sales.
- Q.** What is my total tax rate?
- A.** Visit [www.arapahoegov.com](http://www.arapahoegov.com) to get an idea of your Combined Sales Tax Rate for Arapahoe County. Select Departments, click on Finance and select Combined Sales Tax Rates. This list is provided for information purposes only. Please contact the cities and towns to verify rates and regulations.
- Q.** How do I know when the tax rate changes?
- A.** Generally, rate changes can take effect either July 1 or Jan. 1 following a voter approved increase. However, Arapahoe County's sales and use tax will expire Dec. 31, 2023.

The 0.25 percent tax rate will not change unless voters approve an increase. Call the County Sales Tax Analyst at 303-795-4620 for more information.

For all other rate changes, contact the Colorado Department of Revenue at [www.taxcolorado.com](http://www.taxcolorado.com) or 303-238-7378. You will not receive any rate change notices in the mail.

## Arapahoe County Open Space Funds

Revenue from the Open Space sales and use tax is designated for specific park and open space uses. Here is a breakdown of how funding is spent.



# Enjoy.



# Connect.