



# FRONT RANGE

## v i l l a g e

Front Range Retail Company LLC  
Contact Information

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Public Improvement Fee  
Contact Information

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# Front Range Village Public Improvement Fee

## General Information

The Public Improvement Fee (PIF) is a fee and should not be confused with a tax. The PIF is considered part of the purchase price and is subject to the City of Fort Collins sales tax. The PIF is collected to be used on public improvements inside the Front Range Village. The City of Fort Collins collects the PIF from the retailers and remits it to the developer.

The PIF at the Front Range Village is 0.75% on all taxable transactions (except at Lowes and Target where the rate is 0.625%). Those items exempt from the City of Fort Collins sales tax and food for home consumption are also exempt from the PIF. As a reminder the PIF is a fee and is subject to the City of Fort Collins sales tax.

## Confidentiality

All financial information supplied to the City of Fort Collins is confidential. However, Front Range Retail Company, LLC and its Trustee are authorized to obtain financial information from the City as outlined in the Tenant Lease and Real Estate Agreements. Every tenant who is subject to the PIF collection obligation will be required to sign a Form of Waiver of Confidentiality. Financial information will not be shared or discussed with anyone that is not authorized to do so.

## Disclosure

It is required to inform customers about the PIF in the following ways:

**Advertising:** All advertising is to indicate that advertised prices are subject to state and local taxes, as well as all fees.

**Register:** Permanently place a placard at each register to notify all customers of the PIF.

All placards must read:

*“Customers are hereby notified that this store is located in an area subject to a Public Improvement Fee (PIF). The PIF of 0.75% will be added to the advertised price of all taxable sales transactions of tangible personal property and services. The PIF is a fee imposed by the Front Range Retail Company, LLC and collected by the City of Fort Collins on behalf of the Front Range Retail Company, LLC. The PIF is NOT a sales tax, but is part of the purchase price of all taxable sales transactions, and is subject to sales tax. For more information contact the City of Fort Collins at 970-221-6780.”*

# Front Range Village Public Improvement Fee

## Sample Receipts

### Example 1 PIF and Tax

Fast Food Burrito	\$5.00
Fountain Drink	1.50
Subtotal	6.50
PIF (0.75%)	0.05
Subtotal 2	6.55
Tax (7.55%) (on 6.55)	0.50
Total	\$7.05

### Example 2 No PIF but Tax

Loaf of Bread	\$3.00
Eggs	2.25
Subtotal	5.25
PIF	0.00
Subtotal 2	5.25
Tax (2.25%)(on 5.25)	0.12
Total	\$5.37

### Example 3 PIF and Tax on a portion

Pair of Shoes	\$49.99
Gift Certificate	50.00
Subtotal	99.99
PIF (0.75%)(on 49.99)	0.37
Subtotal	100.36
Tax (7.55%)(on 50.36)	3.81
Total	\$104.17

## PIF Payment Form (Due on the 20th of the month following the reporting period)

FRONT RANGE RETAIL COMPANY, LLC c/o City of Fort Collins Department of Finance / Sales Tax Division P.O. Box 440- Fort Collins, Colorado 80522-0439		<b>PUBLIC IMPROVEMENT FEE PAYMENT FORM</b>	
VENDOR NAME & ADDRESS		PERIOD	DUE DATE
		<b>COMPUTATION OF PUBLIC IMPROVEMENT FEE</b>	
1.	GROSS SALES and SERVICES		
2.	Less Sales/Services not subject to the Public Improvement Fee (Retain your records for three years)		
3.	Net Sales Subject to Public Improvement Fee (Line 1 minus Line 2)		
4.	Public Improvement Fee Collected (.75% of Line 3)		
5.	Excess Public Improvement Fee Collected		
6.	Total Public Improvement Fee Due and Payable (Add Line 4 and Line 5)		
7.	Adjustments to	ADD (Additional Amount Due)	
	Prior Periods	Deduct (Credit Due to Merchant)	
8.	<b>TOTAL PUBLIC IMPROVEMENT FEE DUE AND PAYABLE</b>		
<b>MAKE CHECKS PAYABLE TO: CITY OF FORT COLLINS</b>			
NEW BUSINESS DATE MO. DAY YEAR _____	1.If ownership has changed, give date of change and new owner's name. 2.If business has been permanently discontinued, give date discontinued.	SHOW BELOW CHANGE OF OWNERSHIP, NAME AND/OR ADDRESS, ETC _____ _____ _____	I, hereby certify, under penalty of perjury, that the statements made herein are to the best of my knowledge true and correct.  By: _____ Company: _____ Phone: _____ Title: _____ Date: _____
DISCONTINUED DATE MO. DAY YEAR _____	3.If business location has changed, give new address. 4.If business is temporarily closed, give dates to be closed. 5.If business is seasonal, give months of operation.	<input type="checkbox"/> BUS. ADDRESS <input type="checkbox"/> MAILING ADDRESS	