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What is the Affordable Housing Linkage Fee?

The Affordable Housing Linkage Fee was created in 2017 to support the development and preservation of low- and moderate-income rental housing, moderate-income for-sale housing, and permanent housing and supportive services for at-risk residents. On July 1, 2022, the Expanding Housing Affordability (EHA) ordinance updated linkage fees for commercial development and residential development of 9 or fewer dwelling units. The fee is based on the Gross Floor Area (GFA) of new construction projects or additions to existing structures.

Where is the current fee schedule posted?

The current linkage fees are [posted online](#). CPD also has a tool to help estimate linkage fees on the [EHA resources page](#). The Total Estimated Fee Obligation only represents an estimate. Staff will verify GFA and linkage fee obligation during plan review.

*Note: Linkage fees are adjusted for inflation annually on July 1. All fee schedules will be updated and posted online 30 days prior to the effective date.

When is the linkage fee assessed on my permit?

During the building plan review process, an affordable housing permit technician verifies the scope of work and measures the gross floor area (GFA). The technician verifies the GFA again after all reviews are approved to ensure the correct GFA is used in the final fee assessment.

The fee is assessed when all agency reviews are marked as complete/approved, and the Sewer Use and Drainage (SUDP) review status is marked as “Ready to Pay.” **Note:** All reviews must be marked as “approved” on or before June 30, or the fee will be updated to reflect the annual fee increase.



How is Gross Floor Area (GFA) measured?

GFA is measured differently if a project is subject to the 2017 ordinance or the 2022 update.

- Projects subject to the 2017 linkage fee received Site Development Plan approval by April 18, 2025. GFA is measured outside the structure, per Denver Zoning Code.
- For projects subject to the 2022 update, GFA is measured inside the structure, per International Building Code (IBC).
- For more information on GFA measurements, see page 4.

How is GFA applied on single and two-unit dwellings?

There are two categories for residential fees. Although the linkage fee is only assessed on new GFA, a project's category is determined based on the total GFA of the final structure, rather than the scope of work under review.

Examples:

- A. An existing 1,400-square foot dwelling submits for a 500-square foot addition. The total structure GFA is now 1,900 square feet, and the affordable housing linkage fee will be assessed using the category for structures greater than 1,600 square feet.
- B. An existing 1,000-square foot dwelling submits for a 500-square foot addition. The total structure GFA is now 1,500 square feet, and the affordable housing linkage fee will be assessed using the category for structures of 1,600 square feet or less.

Common Scenarios

GFA that is **included** in the fee assessment includes any useable, enclosed space such as unfinished basements, attics, mechanical rooms, stairs, sheds, storage rooms, sunrooms, and garage conversions.

- Example: If the scope of work includes a garage that is converted to useable space, such as a workshop or kitchen/bedroom suite, that GFA will be counted.

GFA that is **not included** is space such as crawlspace and attics with rafters only, as well as vehicle parking areas.

- Note: Drive aisles, ramps, security booths, parking areas, stairs, elevators, and any other space typically associated with the parking of vehicles within a parking structure shall be excluded from the GFA calculation. Any floor area within a parking structure that is not exclusively devoted to the parking and storage of vehicles (including bicycles) shall be included within the calculation for GFA.

New Construction

- Calculate the GFA for your project by use type and apply the fee schedule imposed for that use.

Adding Square Footage to an Existing Building

- Calculate the GFA of the addition only, by use type and apply the fee schedule imposed for that use. The fee only applies to the new floor area.

Converting Existing Square Footage that was Previously Exempt

- Converting a space where the fee did not apply into a space where the fee does apply counts as adding square footage to the building. For example, converting a garage into a workshop, studio, gym, or other useable space that is not dedicated to vehicle parking.



Converting Existing Non-Useable Square Footage to Useable Square Footage

- For example, an existing attic with rafters only is being converted into storage or other usable space by adding a floor. This increases the Gross Floor Area of the existing structure. Other examples include adding stairs to access an existing attic, enclosing a patio, or converting a crawlspace into a basement.

Voluntary Demolition of Existing Structure

- If a project involves demolishing a structure (or a portion thereof) and rebuilding, the linkage fee applies to the rebuilt GFA. The previous GFA is not credited toward the new project.

For example, if an existing 1,200-square foot home is demolished, and a new 3,500-square foot home is built in its place, the affordable housing linkage fee will be assessed on the 3,500 square feet.

Involuntary Demolition of Existing Structure

If a structure is being reconstructed due to involuntary demolition or involuntary destruction as defined in Article 13 of the Denver Zoning Code, then it may receive an exception to the linkage fee. An insurance, police, or fire report is required to verify the conditions. Staff will review to determine any applicable exceptions. **Note, if the structure is rebuilt larger than the previous structure, linkage fees will apply.**

What if I phase my project (i.e. foundation first)?

The linkage fee is assessed (based on gross floor area of the total structure) and due at foundation permit issuance. The superstructure permit will not be issued until the foundation permit has been paid and issued.

What if my project changes after issuance of the building permit?

If, after the building permit is issued and the applicable linkage fee is collected (but before a Certificate of Occupancy, Temporary Certificate of Occupancy or Certificate of Completion is issued):

- A. The GFA of the construction project increases or;
- B. The applicant changes the use of the structure

Then the applicant shall be required to pay the difference in the linkage fee prior to completion or occupancy.

Any request for refund must be made in writing within 60 days from the day the any grounds for a refund arise per Denver Revised Municipal Code (DRMC) §27-156.



Calculating Your GFA

NOTE:

CPD has a new tool to help estimate your fees. The Total Estimated Fee Obligation only represents an estimate. Staff will verify GFA and linkage fee obligation during plan review. The calculator can be found on the [resources page](#).

Gross Floor Area – GFA for 2017 Linkage Fee *Definition from DZC §13.3 Definitions of Words, Terms and Phrases.*

The sum of the gross horizontal areas of the several floors of a building, including interior balconies and mezzanines, but excluding exterior balconies. All horizontal dimensions of each floor are measured from the exterior faces of the exterior walls of each such floor.

1. Measure the horizontal areas of each floor, including interior balconies and mezzanines. Calculations must include unfinished basements and shall include the floor area of accessory buildings on the same zone lot, measured the same way. Measure from the exterior face of the exterior wall of each floor.
2. Exclude from the measurements any exterior balconies, parking areas, and partially enclosed areas per DRMC §27-152.
3. Sum the gross horizontal areas of all floors of a building by use type. Multi-unit dwellings receiving multiple permits (e.g., townhomes) must provide GFA per unit.

Gross Floor Area – GFA for 2022 Linkage Fee *Definition from 2024 IBC Chapter 2*

The floor area within the inside perimeter of the exterior walls of the building under consideration, exclusive of vent shafts and courts, without deduction for corridors, stairways, ramps, closets, the thickness of interior walls, columns, and other features. The floor area of a building or portion thereof, not provided with surrounding exterior walls shall be the usable area under the horizontal projection of the roof or floor above. The gross floor area shall not include shafts with no openings or interior courts.

1. First, measure the horizontal areas of each floor excluding the areas listed below. Measure from the inside perimeter of the exterior wall of each floor excluding vent shafts and interior courts. However, in basements, measure to the interior face of the exterior concrete wall. **Exclude** the following floor areas per DRMC §27-152:
 - a. Exterior balconies
 - b. Parking garages or any other structures or areas used exclusively for the storage and parking of vehicles
 - c. Any partially enclosed or open structures, such as porches, balconies, courtyards and similar
2. The gross floor area of stairs shall be included with the GFA of the upper floor that the stair connects to. For example, the gross floor area of a stair connecting a first floor and second floor shall be included with the GFA of the second floor. The floor area under the stair and located at the first floor shall be included in the GFA of the first floor.
3. Calculations must include unfinished basements and the floor area of accessory buildings on the same zone lot, measured the same way.

Note: Some uses have different fees depending on the market area – typical or high. You can find the market area by checking the [Interactive Expanding Housing Affordability Map](#). Market areas shall be updated every three years, starting in 2025.



Are there any exceptions to the fee?

Some project types are eligible for an exception to the linkage fee. Exceptions are listed in DRMC §27-154 and detailed on the [webpage](#). Exception requests will be reviewed by the Department of Housing Stability (HOST) and CPD for a final determination. The exception request form and any supplemental documents must be uploaded to the building permit record (i.e. 2025-LOG-0000XYZ).

Similarly, some project types may receive discretionary waivers or reductions of the linkage fee, if the Owner demonstrates that the unique nature of the project creates less demand for affordable housing than the standard fee is meant to cover, as described in the [2016 Linkage Fee Nexus Study](#). Owners may submit the Linkage Fee Reduction or Waiver Form to CPD, showing proof that the required fees exceed the amount needed to mitigate the actual demand for affordable housing created by the development. HOST reviews each request individually. If the owner's documentation does not clearly show reduced affordable housing impacts based upon the actual characteristics of the development, the request will be denied, and the owner must pay the full linkage fee as required. Some project types that might qualify for a discretionary waiver or reduction include commercial structures that will involve few or no employees, and residential structures that will house residents with restricted incomes. Please see DRMC §27-157 for additional information.

Who do I contact for additional questions?

If you have any questions, you may contact the reviewer to discuss the details of your scope of work and receive clarification on how the fee was assessed. Please contact:

- Affordable Housing Lead Permit Technician
 - Sabrina.Keil@denvergov.org
- Affordable Housing Supervisor
 - Emily.Collins@denvergov.org

All forms can be found on the Expanding Housing Affordability [webpage](#).

To learn about the formal appeals process, see Section 9 of the [Administrative Rules and Regulations](#).