

# COUNTY TREASURER FEES

## STATE OF COLORADO

EFFECTIVE 8/5/2009

### FEE CLASSIFICATION OF COUNTIES

**FIRST CLASS** - Denver (1)    **SECOND CLASS** - Adams, Arapahoe, Boulder, Douglas, El Paso, Jefferson, Pueblo and Weld (8)

**THIRD CLASS** - Delta, Garfield, Larimer, Las Animas, Logan, Mesa, Montezuma, Montrose, Morgan and Otero (10)

**FOURTH CLASS** - Alamosa, Archuleta, Bent, Broomfield, Chaffee, Cheyenne, Clear Creek, Conejos, Costilla, Crowley, Eagle, Elbert, Fremont, Gilpin, Gunnison, Huerfano, Kit Carson, Lake, La Plata, Lincoln, Ouray, Park, Phillips, Prowers, Rio Grande, Routt, Saguache, San Miguel, Sedgwick, Teller, Washington and Yuma (32)

**FIFTH CLASS** - Baca, Custer, Dolores, Grand, Hinsdale, Jackson, Kiowa, Mineral, Moffat, Pitkin, Rio Blanco, San Juan and Summit (13)

**§30-1-102. Fees of county treasurer.** (1) The county treasurer shall charge and receive the following fees:

| LIST OF COUNTY TREASURER FEES  | FIRST CLASS  | SECOND CLASS | THIRD CLASS | FOURTH CLASS | FIFTH CLASS |
|--|--|--------------|-------------|--------------|-------------|
| (a) Upon all moneys received for town and city taxes   | 1%   |              | 2%          |              |             |
| (a) Upon all school taxes except those that are exempt by law  | ¼%   |              |             |              |             |
| (b) Upon all moneys received for taxes of every other kind   | 1%   | 1½%          | 2%          | 3%           | 5%          |
| (c) For receiving all moneys other than taxes, except from federal funds   | 1%   |              |             |              |             |
| (d) For each copy of a current year tax receipt  | \$2.00   |              |             |              |             |
| (d) For each copy of a prior year tax receipt  | \$5.00   |              |             |              |             |
| (e) For advertising delinquent personal property taxes   | \$10.00 or the cost of advertising, whichever is greater   |              |             |              |             |
| (f) For issuance of a certificate of taxes due   | \$10.00 for each certificate   |              |             |              |             |
| (g) For advertising delinquent real estate property taxes for tax sale   | The estimated cost of advertising but not less than \$10.00  |              |             |              |             |
| (i) For each certificate of purchase delivered   | \$4.00   |              |             |              |             |
| (j) For endorsing the amount of subsequent taxes paid on tax certificates  | \$5.00 for each certificate  |              |             |              |             |
| (k) For processing an application for treasurer's deed   | \$35.00 if the application is not advertised,<br>\$75.00 if the application is advertised  |              |             |              |             |
| (l) For the assignment of a county-held or city-held certificate of purchase   | \$4.00   |              |             |              |             |
| (m) For each notice of purchase required by §39-11-128 (1), to be served before a treasurer's deed may be issued                     | The cost of publication in a newspaper where such publication is required  |              |             |              |             |
| (n) For each certificate of redemption delivered   | \$7.00   |              |             |              |             |
| (o) For services in collecting drainage district assessments (and)<br>(p) For services in collecting irrigation district assessments | Such amount as the board of directors of the district may allow, but not less than \$25.00 nor more than \$100.00 per annum  |              |             |              |             |
| (q) For services rendered in handling the payment of principal and interest on bonds of a school district                            | Such amount as the county treasurer and the board of education shall agree upon, which shall be determined in accordance with the prevailing rate charged for similar services rendered by commercial banks in the State of Colorado |              |             |              |             |
| (r) For preparation of a distraint warrant   | \$15.00  |              |             |              |             |
| (s) For research   | \$15.00 per hour or portion thereof, one hour minimum  |              |             |              |             |
| (t) For the notice, computation, and recording provided in section §32-1-1604  | \$30.00  |              |             |              |             |

(2) None of the provisions of this section shall be applicable to any moneys received or collected by any county treasurer for any hospital established under the provisions of part 3 of article 3 of title 25, C.R.S., or for any health service district embracing only an entire county established under the provisions of article 1 of title 32, C.R.S.

(3) In addition to any other fees to which the county treasurer is entitled and notwithstanding the provisions of subsection (2) of this section, the county treasurer may charge an administrative fee of five dollars when the payment of any real property tax statement, exclusive of any license fees collected pursuant to sections 35-40-205 and 35-57.5-116, C.R.S., is less than ten dollars. The fee shall be credited to the county general fund, pursuant to section 30-25-105, to cover the cost of processing such tax statement.

### OTHER STATUTES

**§13-21-109. Recovery of damages for checks, drafts, or orders not paid upon presentment.** (1) (b) An amount equal to the face amount of the check, draft, or order and: (l) The amount of any reasonable posted or contractual charge not exceeding twenty dollars . . .

**§30-1-108. Schedule of fees posted.** All officers of this state who are required to collect fees for their services are required to make fair tables of their respective fees, and keep the same posted in their respective offices in some conspicuous place for the inspection of all persons who have business in such office; and, if any such officer neglects to keep a table of fees posted in his office, such officer, for each day of such neglect, shall forfeit and pay the sum of five dollars, to be recovered by action at law before the county court for the use of the county in which the offense has been committed.

**§30-1-116. Officers shall collect fees in advance.** Except as provided in section 30-1-106, every officer shall collect every fee, as prescribed, for services performed by him or her in advance, if the same can be ascertained, and when any officer negligently or willfully fails to collect any such fee, the same shall be charged against his or her salary.

**§39-11-106. Advertising and auction fees.** (1) To the amount of delinquent taxes there shall be added a fee to cover the cost of advertising, as provided in section 30-1-102, C.R.S. If the public auction is conducted by means of the internet or other electronic medium, the treasurer may add a fee to cover the cost of conducting the public auction. (2) The treasurer of each county shall deliver his list of all lots or tracts of land for which tax liens are to be advertised for sale to the publisher or printer at least ten days before the date of the first publication.