

30-1-102. Fees of county treasurer - repeal.

(1) The county treasurer shall charge and receive the following **fees**:

(a) Upon all money received by him or her for town and city taxes except as otherwise provided in section 42-3-107 (24)(c), whether such towns or cities are incorporated under the general laws or by special charter, and anything in said charter to the contrary notwithstanding, and upon all school taxes in counties of the first class, one percent; in counties of the second class, one percent; in counties of every other class, one percent on school taxes and two percent on town and city taxes; except that a collection **fee** not exceeding one-quarter of one percent shall be charged as provided in section 22-54-119 and no collection **fee** shall be charged on other school taxes exempt by law from said collection **fees**;

(b) Upon all moneys received by him for taxes of every other kind in counties of the first class, one percent; second class, one and one-half percent; third class, two percent; fourth class, three percent; fifth class, five percent;

(c) For receiving all moneys other than taxes, one percent, except moneys received from all federal funds derived from any and all sources. No collection **fees** shall be charged upon any moneys collected and distributed under the provisions of sections 22-54-106 and 22-54-115, C.R.S., or upon other school moneys exempt by law from said collection **fees**;

(d) Repealed.

(e) For advertising delinquent personal property taxes, ten dollars or the cost of advertising, whichever is greater;

(f) For certifying the amount of taxes due on any parcel of real estate, and for certifying outstanding sales for unpaid taxes with the amount required for redemption, ten dollars for each certificate;

(g) In connection with a sale for delinquent taxes, for advertising each property description that is separately identified by its own parcel number for general property tax purposes, the estimated cost of advertising but not less than ten dollars;

(h) Repealed.

(i) For each certificate of purchase delivered, four dollars;

(j) For endorsing the amount of subsequent taxes paid on tax certificates and the date of payment in the book of tax sales, five dollars for each certificate;

(k) For processing an application for treasurer's deed, thirty-five dollars if the application is not advertised and seventy-five dollars if the application is advertised;

(l) For the assignment of a certificate of purchase, made to the county, city, town, or city and county at any tax sale, to a person desiring to purchase land covered by such certificate, four dollars;

(m) For each notice of purchase required by section 39-11-128 (1), C.R.S., 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, seven dollars;

(o)

(I) For services in collecting drainage district assessments on or before December 31, 2025, such amount as the board of directors of the district may allow, but not less than twenty-five dollars nor more than one hundred dollars per annum. This subsection (1)(o)(I) is repealed, effective July 1, 2026.

(II) For services in collecting drainage district assessments on and after January 1, 2026, twenty-five hundredths of one percent upon all money received by the county treasurer for assessments levied by the drainage district;

(p)

(I) For services in collecting irrigation district assessments on or before December 31, 2025, such amount as the board of directors of the district may allow, but not less than twenty-five dollars nor more than one hundred dollars per annum. This subsection (1)(p)(I) is repealed, effective July 1, 2026.

(II) For services in collecting irrigation district assessments on and after January 1, 2026, twenty-five hundredths of one percent upon all money received by the county treasurer for assessments levied by the irrigation district;

(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, fifteen dollars;

(s) For research, the amounts specified in section 24-72-205;

(t) For the notice, computation, and recording provided in section 32-1-1604, C.R.S., thirty dollars.

(1.5) The county treasurer may charge and receive the **fee** specified in section 42-4-510 (2)(a) for issuing an authentication of paid ad valorem taxes and a transportable manufactured home permit.

(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.