



COLORADO • SINCE 1878

COLLECTION FEES

The purpose of charging a collection fee is to recoup the cost to the City to collect public trust funds. There are set costs for each form of collection plus the cost of staff time to prepare the required documents.

Louisville Municipal Code Sec. 3.20.455 states: "If any person liable for the payment of a tax imposed by this chapter has repeatedly failed, neglected, or refused to pay the same within the time specified for such payment, and the finance director has been required to exercise enforcement proceedings three or more times through the issuance of a notice of determination, assessment and demand for payment to enforce collection of any such taxes due, the finance director is hereby authorized to assess and collect, in addition to taxes, interest and penalties due, such additional amounts as are necessary to compensate the city for administrative and collection costs incurred in collecting such delinquent taxes. The finance director may abate all or a portion of such administrative and collect costs for good cause shown."

The costs are outlined below:

**Assessments – each occurrence
\$25.00**

**Liens – each occurrence
\$40.00**

Effective August 1, 2010, these fees will be added to an assessment and/or lien upon the third occurrence or failure to pay of a single taxpayer.