

Chapter 92 -- Special Assessments

92.010. City clerk to issue and record. Whenever the board of aldermen shall assess special taxes against any lot or piece of ground for making or repairing sidewalks and sidewalk curbing, for paving, macadamizing, curbing or guttering any street, alley, avenue or highway, or repairing same, or for any cost or expense incurred by the City for a public purpose and chargeable by tax bill, the city clerk shall make out a separate special tax bill against each lot or piece of ground assessed, showing the name of the owner, the description of the lot or piece of ground assessed, the date and amount of the tax bill, the purpose for which it was issued, the contractor or city in whose favor same was issued, the number of the ordinance authorizing the issuance of the bill and the rate of interest the tax bill bears. The city clerk shall record each tax bill in a special book provided for that purpose and kept by him in his office. Said tax bills shall be signed and certified as correct by the Mayor, countersigned by the city clerk and the seal of the City impressed thereon.

92.020. Tax bills - to whom delivered. If the work of improvement was done by contract, the tax bills when issued therefor and recorded, shall be delivered to the contractor who did the work, and if the work was done by the City, the special tax bills shall be delivered to the City Collector and the City Clerk shall charge him therewith.

92.030. Tax bills to be a lien and bear interest. Special tax bills shall be a lien against the lot or piece of ground described therein until paid and shall bear interest after thirty days from date of issue at the rate of eighteen (18) per cent per annum until paid.

92.040. Suits on special tax bills. The board of aldermen may direct suit to be brought on all unpaid tax bills due to the City. All special tax bills shall be assignable and collectible in any action brought in the name of the City to the use of the holder thereof; but the City shall not in any event be liable for any cost that may accrue in such action. Such special tax bills shall in any action thereon, be prima facie evidence of the regularity of the proceedings for such special assessment, of the validity of the bill, of the doing of the work and the furnishing of the materials charged for, and the liability of the property to the charge stated in the bill.

92.050. Payment of special tax bills. Anyone desiring to pay any special tax bill may pay the same to the city collector, who shall make out duplicate reports therefor, one of which shall be delivered to the person paying the tax bill and the other shall be filed with the city clerk. If the tax bill so paid is due to the City, the amount so collected shall be turned over to the city treasurer to the credit of the general revenue fund. If the tax bill is not due to the City, the city collector shall pay the amount to the owner or holder of the tax bill on presentation of the same to him.

92.060. Satisfaction of the record. When any tax bill has been paid and presented to the city clerk, or when the city collector has filed a copy of duplicate payment report herein provided for with the city clerk, the city clerk shall note on the record the satisfaction of such tax bill, with the date of such satisfaction, and thereafter such tax bill shall be considered canceled.

Adopted by Ordinance 6/14/93.