

## Chapter 80 -- Levy of Taxes

**80.010. Board of Aldermen, power to levy and collect taxes.** The Board of Aldermen shall have power to levy, collect annually taxes upon all real estate and personal property, and all other taxable property, within the corporate limits of said City, in addition to other taxes, and in sufficient amount for the purpose of providing general revenue to defray the operating expenses of the city government, as well as to pay the interest and principal, as it may become due, of any bonded indebtedness outstanding against the City; such taxes shall be collected in the manner and time as hereinafter prescribed.

**80.020. Rate of levy.** The annual rate of levy shall in no case exceed the maximum rate of one hundred (100) cents on the One Hundred (\$100.00) Dollar valuation on all subjects and objects of taxation of general revenue purposes of the City. Provided however, the Board of Aldermen shall not have the power to levy a rate of tax on real estate or personal property for any given year that will produce, mathematically, more than ten (10%) per cent in excess of the taxes levied for the previous year.

**80.030. Assessment, method of.** In the absence of a City Assessor, and until such city assessor is duly appointed and qualified, it shall be the duty of the Mayor of the City to procure from the County Clerk of Lincoln County, Missouri, on or before the first day of July of each year a certified abstract from his assessment books of all property within the corporate limits of the City made taxable by law for state purposes, (including personal property outside said City but owned by persons residing within said city that is made taxable and subject to levy for city purposes) and the assessed valuation thereof as agreed upon by the board of equalization, which abstract shall be immediately transmitted to the Board of Aldermen, and it shall be the duty of the Board of Aldermen to establish by ordinance the rate of taxes for the year.

**80.040. Board to determine amount of money needed.** The Board of Aldermen shall, within a reasonable time after the transmission to it of the abstract of property as provided in Section Three hereof, ascertain the amount of money to be raised thereon for general revenue purposes and for the payment of interest and principal of any outstanding bonds due or becoming due, and fix, the annual rate of levy therefor by ordinance.

**80.050. Clerk to prepare tax books.** When the Board of Aldermen shall have fixed the rate of taxation for any given year, it shall be the duty of the city clerk and collector to make out appropriate and accurate tax books, and shall therein set out in suitable columns, opposite the name of each person and the item of taxable property, as returned by the assessor and board equalization or in the absence of a city assessor, as shown by the certified abstract of property procured from the County Clerk as heretofore provided by this ordinance, the amount of taxes, whether general or special, due thereon.

**80.060. Receipt given upon payment.** The city clerk and collector shall give a receipt to each person paying taxes, showing the amount paid and on what property paid, and shall write opposite the name of such person in the tax books in the proper column the work "Paid" and the date of payment; the receipt of the city clerk and collector shall agree and conform with the form of receipt required by law to be used and given by the County Collector as near as practicable.

**80.70. Taxes delinquent, when.** On the first day of January of each year, all unpaid city taxes shall become delinquent and the taxes on real estate shall be a lien thereon; and all such delinquent taxes shall bear interest thereon at the rate of one and one half (1 1/2%) per cent per month from the time they become delinquent until paid; and shall also be subject to the same fees, penalties, commissions and charges as provided by law of the State of Missouri for delinquent state and county taxes, and shall be collected

from the property owners and the enforcement of all taxes, penalties, fees, commissions and charges authorized by law and provided for herein to be paid by property owners shall be made in the same manner and under the same rules and regulations as are or may be provided by law for the collection and enforcement of the payment of state and county taxes, including fees, penalties, commissions and other charges.

In addition to the above means for enforcement, if any personal property taxes are not paid on or before March 1, following the year in which they become due; said taxes may be deducted from the utility and tax deposit made with the city pursuant to Section 110.070, and an additional deposit required.

**80.080. Clerk to report to Board of Aldermen.** It shall be the duty of the city clerk and collector, annually, on the first meeting of the Board, in April of each year, or as soon thereafter as may be, to make out, under oath, lists of delinquent taxes remaining due and uncollected for each year, to be known as the "Land and Lot Delinquent List" and the "Personal Delinquent List", and the Board of Aldermen at such meeting, or as soon thereafter as may be, shall carefully examine such lists, and if it appears that all property and taxes contained in said lists are property returned as delinquent, the Board shall approve the same and cause a record thereof to be credited to the account of the city clerk and collector, who shall be charged therewith, and who shall proceed to collect the same, in the same manner and under the same regulations as are or may be provided by law for the collection of delinquent lists or real and personal taxes for state and county purposes. (Sec. 139.140 RSMo 1969)

**80.090. Clerk to exhibit accounts, when.** It shall be the duty of the city clerk and collector, at the first meeting of the Board of Aldermen in March of each year to make a full, just and true exhibit of his account for the preceding year with the city, embracing the amount of all taxes on real estate and personal property, advalorem taxes, license taxes and all other duties, collected by him and how and to whom paid; and it shall be the duty of the Board of Aldermen to audit the accounts of said city clerk and collector, and ascertain the amount of money, if any, in the hands of the city clerk and collector belonging to the city, and shall make an order requiring the same, if any, found to be due to be paid over to the city treasurer immediately, and in default of such payment, suit shall be brought on the city clerk and collector's bond to enforce payment of same.

*Adopted by Ordinance 6/14/93. Amended by: Ordinance #14, 10/9/95.*