

## Chapter 25

### TAXATION

*Cross Reference — Cigarette tax, § 7-1 et seq.*

*State Law Reference — Taxation by third class cities, RSMo. § 94.010.*

#### ARTICLE I In General

#### **SECTION 25-1. Assessment of Property — How Made; Equalization; Correction of Books.**

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- A. In assessing property, both real and personal, the City Assessor shall, jointly with the County or Township Assessor, assess all property in the City, and such assessment, as made by the City Assessor and County or Township Assessor jointly, and after the same has been passed upon by the Board of Equalization, shall be taken as the basis from which the City Council shall make the levy for City purposes. For the purpose of giving the City representation on the County Board of Equalization, when the City Board is sitting for the purpose of equalizing the assessment on such City property, the Mayor and City Assessor shall sit with the County Board of Equalization when the Board is passing upon the assessment of such City property, and shall each have a vote in said Board, and they shall be paid for such service the same amount per day and out of the same fund as other members of such Board of Equalization.
- B. The assessment of City property as made by the City and County Assessor shall conform to each other, and after the Board of Equalization has passed upon such assessment and equalized the same, the City Assessor's book shall be corrected in red ink in accordance with the changes made by the Board of Equalization, and so certified by said Board, and then returned to the City Council.

#### **SECTION 25-2. Maximum Tax Rate; Manner of Increasing.** <sup>2</sup>

- A. The City may by ordinance, levy and impose annually for municipal purposes upon all subjects and objects of taxation within the City, a tax which shall not exceed the maximum rate of one dollar (\$1.00) on the one hundred dollars (\$100.00) assessed valuation; provided however, that the rate of tax levy of one dollar (\$1.00) on the one hundred dollars (\$100.00) assessed valuation for municipal purposes may be increased for such purposes for a period not to exceed four (4) years at any one time

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<sup>1</sup>. State Law Reference — For similar provisions, see RSMo. § 94.010.

<sup>2</sup>. State Law Reference — For similar provisions, see RSMo. § 94.060.



**SECTION 25-6. Forms, Books for Assessment; Contents; Use.** [Rev. Ord. No. 10, § 8, 10-21-1912]

- A. The City Clerk shall provide and furnish for the use of the City Assessor, all blanks and blank books necessary for use in making assessments, which shall, as nearly as practicable, be the same as those used by the County Assessor, and the blanks used in listing the property shall contain the same oath and be sworn to in the same manner as those taken by the County Assessor.
- B. The City Assessor, after being provided with the necessary blanks, shall proceed with the County Assessor between June 1 and January 1 of each year to make the assessment of all City property as provided by law. He shall be diligent effort secure from or make complete lists of the property of all taxpayers within the City, and when so secured shall neatly and legibly copy the same in alphabetical order in the book provided for that purpose and known as the City Assessor's Book.

**SECTION 25-7. Examination, Approval, Disapproval of Assessment Book.** [Rev. Ord. No. 10, § 9, 10-21-1912]

The City Assessor's book shall, when completed and verified by affidavit as required by law, be returned to and deposited in the office of the City Clerk, who shall lay it before the City Council at its first regular meeting thereafter for examination and approval. If such book is correctly and properly made, the Council shall accept and approve it. Should such book be incorrect or incomplete or not in conformity to law, the Council shall cause it to be corrected and completed, and any sum necessarily expended for that purpose shall be deducted from the compensation of the City Assessor.

**SECTION 25-8. Extension of Taxes in Assessment Book; Preservation of Book.** [Rev. Ord. No. 10, § 11, 10-21-1912]

When the City Council shall have received the Assessor's Book, Corrected and certified from the County Board of Equalization as hereinbefore provided, and shall have established the rate of taxes to be levied and collected on the property therein described as provided in Section 25-2, it shall be the duty of the Clerk to forthwith extend, in appropriate columns opposite each item of taxable property on the City Assessor's Book the amount of City taxes, whether general or special, due thereon, and thereupon, he shall charge the Collector with the full amount of such taxes levied and to be collected, and said City Assessor's Book shall be carefully preserved in the office of the City Clerk.

**SECTION 25-9. Preparation, Contents of City Tax Book.** [Rev. Ord. No. 10, § 12, 10-21-1912]

As soon as the City taxes shall have been extended upon the City Assessor's Book and within thirty (30) days thereafter, the City Clerk shall make out for the use of the City Collector a correct and true copy thereof with the taxes extended therein, and said copy shall be certified by the City Clerk and authenticated by the Seal of the City and shall be known as the "City Tax Book".

**SECTION 25-10. Delivery of Tax Book to City Collector.** [Rev. Ord. No. 10, § 19, 10-21-1912]

As soon as may be after the tax book of each year shall have been completed as provided in Section 25-9, the City Clerk shall deliver such book to the City Collector and take his receipt for the aggregate amount of all general and special taxes due thereon, which receipt shall be filed and carefully preserved by the City Clerk.

**SECTION 25-11. Penalty for Failure to Pay Tax on Time.** [Rev. Ord. No. 10, § 22, 10-21-1912]

If any taxpayer shall fail, neglect or refuse to pay the City Collector his taxes at the time and place required by a statement thereof sent to said taxpayer, then it shall be the duty of the City Collector after January 1 then next ensuing, to collect and account for as other taxes, an additional tax, as penalty, of one percent (1%) per month, upon all taxes collected by him after January 1 as aforesaid, and in computing said additional tax or penalty, a fractional part of a month shall be counted as a whole month. At the time of making each monthly and annual settlement, the City Collector shall file with the City Clerk a statement, under oath, of the amount so received and from whom received, and the City Clerk shall charge the City Collector therewith; provided, that said interest shall not be chargeable against persons who are absent from their homes and engaged in the military service of this State or of the United States.

**SECTION 25-12. Authority of City Collector to Enforce Collection by Seizure of Property.** [Rev. Ord. No. 10, § 24, 10-21-1912]

The City Collector shall diligently endeavor and use all lawful means to collect all the taxes which he is required to collect in the City, and to that end he shall have the power to seize and sell the goods and chattels of the persons liable for taxes, in the same manner as goods and chattels are or may be required to be seized and sold under execution issued on judgments at law, and no property whatever shall be exempt from seizure and sale for taxes due on lands, lots or personal property; provided, that no such seizure or sale for taxes shall be made until after the first day of October of each year, and the City Collector shall not receive a credit for delinquent taxes until he shall have made affidavit that he has been unable to find any personal property out of which to make the taxes in each case so returned delinquent; but no seizure and sale of goods and chattels shall be made until the City Collector has made demand for the payment of the tax to the party liable to pay the same, or by leaving a written or printed notice at his place of abode for that purpose, with some member of the family over fifteen (15) years of age. Such seizure may be at any time after the first day of October and before said taxes become delinquent.

**SECTION 25-13. Collection of Costs, Interest When Property is Seized by City Collector.** [Rev. Ord. No. 10, § 25, 10-21-1912]

Whenever taxes shall be collected by seizure or sale of goods and chattels, in addition to the amount of tax and costs of failure to pay the City Collector, as provided by this

Article, the City Collector shall levy the necessary cost of the proceeding and the interest on the amount of the tax and costs of said failure for his trouble.

**SECTION 25-14. Distress and Sale in Event of Anticipated Removal of Taxpayer from City.** [Rev. Ord. No. 10, § 25, 10-21-1912]

If the City Collector has reason to believe that any person charged with the taxes is about to move from the City without paying his taxes, he may at any time levy such taxes, with costs and charges, by distress and sale; provided, that in levying and selling personal property for taxes, the City Collector shall be governed by the same rules and be entitled to the same fees as sheriffs are, or may be, for like services upon execution.

**SECTION 25-15. Duties of City Collector When Tax is Paid.** [Rev. Ord. No. 10, § 28, 10-21-1912]

Whenever any person shall pay taxes charged on the tax book, the City Collector shall enter such payment thereon, and give the person paying the same a receipt, specifying therein the name of the person from whom paid, the amount paid, what year paid for, and the property and value thereof on which the same was paid, according to its description on the tax book, in whole or in part, as the case may be, and the City Collector shall enter "paid" opposite each lot or tract of land, when he collects the tax due thereon.

**SECTION 25-16. Payment of Tax on Part of Property Charged Therewith.** [Rev. Ord. No. 10, § 29, 10-21-1912]

The City Collector shall receive taxes on parts of any lot, piece or parcel of land charged with taxes; provided, the person paying such tax shall furnish him a particular specification of the part, and if the tax on the remainder of such lot, piece or parcel of land shall remain unpaid, the City Collector shall include such specification in his return, to the end that the part on which the tax remains unpaid may be clearly known. If payment is made on an undivided share of real estate, the City Collector shall enter on his record or tax book the name of the owner of such share, so as to designate upon whose undivided share the tax has been paid.

**SECTION 25-17. Monthly Settlement of Revenue Received by City Collector.** [Rev. Ord. No. 10, § 29, 10-21-1912]

It shall be the duty of the City Collector, at the close of business on the last weekday of each month, to make with the City Clerk a full and complete settlement of the City Revenue collected by him, from all sources whatever, during the preceding month. In such settlement, the City Collector shall show from what source each amount of revenue was received or has been collected, keeping each class separate and distinct from all others, to the end that it may appear in every settlement what amount of revenue the City has received from each and every source. Every such settlement shall be entered at large by the City Clerk in a book to be kept by him for that purpose, which book shall be open at all times for inspection by any taxpayer of the City.

**SECTION 25-18. Payment of Revenue by City Collector After Monthly Settlement.** [Rev. Ord. No. 10, § 30, 10-21-1912]

Immediately after each monthly settlement as provided in Section 25-17, the City Collector shall pay into the City Treasury the amount found due on such settlement. He shall take two (2) receipts from the City Treasurer for the amount so paid in, one (1) of which he shall file with the City Clerk, who shall charge the City Treasurer with the amount of such payment, and credit the City Collector with the same.

**SECTION 25-19. Failure of City Collector to Pay Over Revenue Following Monthly Settlement.** [Rev. Ord. No. 10, § 31, 10-21-1912]

If the City Collector shall fail, neglect or refuse to pay into the City Treasury the amount found due from him on any monthly settlement, and file the City Treasurer's receipt therefor with the City Clerk, within three (3) days after such settlement, he shall be deemed guilty of a misdemeanor. If the Collector withholds such money from the City Treasury for a longer period than ten (10) days, his office shall become vacant.

**SECTION 25-20. Preparation of Tax Lists, Personal and Real.** [Rev. Ord. No. 10, § 32, 10-21-1912]

Whenever the City Collector shall be unable to collect any taxes specified on the City Tax Book, having diligently endeavored and used all lawful means to collect the same, he shall make lists thereof, one to be called the "Tangible Personal Property Delinquent List", in which shall be stated the names of all persons owing taxes on tangible personal property from whom taxes cannot be collected, alphabetically arranged, with the amount due from each person, and the other to be known and called the "Land Delinquent List", in which shall be stated the taxes on lands and City lots upon which taxes have not been collected, with a full description of said land and lots, the name of the owner, if known, and the amount of taxes due thereon, set opposite each tract of land and City lot and a like list of all delinquent clerks and other officers required to pay to the Collector the amount of revenue by them respectfully received, to be called the "Delinquent List of Officers".

**SECTION 25-21. Notice to Deliver List of Tangible Personal Property.** [Ord. No. 2004-09 § 1, 3-9-2004]

- A. *Required.* The City Collector shall cause to be published in one (1) issue of some newspaper published in the City, at least thirty (30) days before delinquent taxes on personal property are turned over to a collection agency, such delinquent personal property taxes, including delinquent merchants' and manufacturer's taxes, remaining due and unpaid as he shall deem necessary in his discretion that further action be taken to collect same by the collection agency.
- B. *Contents.* It shall be sufficient that the publication contain a description substantially the same as in the personal tax records of the original levy, stating the name and address of each person delinquent in the payment of his personal taxes and stating the aggregate amount of taxes, including interest, penalty and cost, due and unpaid and the year delinquent, together with a notice that, unless such

delinquent personal property taxes are paid within thirty (30) days from the date of the publication, the delinquent personal property taxes remaining due and unpaid thereafter shall be subject to being turned over to a collection agency.

- C. *Proof Of Publication.* The City Collector shall obtain a copy of the advertisement, together with a certificate of the due publication thereof, from the newspaper in which the same shall have been published and shall file the copy of the same in his office.

**SECTION 25-22. through SECTION 25-30. (Reserved)**

ARTICLE II  
**Delinquent and Back Taxes**

**SECTION 25-31. Preparation of Delinquent Land List; Contents, Certification.** [Ord. of 3-7-1938, § 1]

- A. On or before the first Monday in March each year the City Collector shall make out and record a list of all land and lots on which the taxes or special assessments levied by the City remain due and unpaid, together with the penalty therefor. The City Collector shall certify the correctness of the list with the date it was recorded and it shall be signed by the City Collector or his deputy.
- B. The list shall be delivered to the City Clerk who shall compare the list with the City Collectors records of delinquent lands and lots and who shall record it in his office and who shall certify thereon that it has been properly recorded in the City Collectors office and that it is a true copy of the delinquent land list on file in his office.
- C. Thereafter but prior to the first Monday in March the properly certified list shall be delivered to the County Clerk for inclusion in the "Back Tax Book".

**SECTION 25-32. City Collector to Proceed to Collect Delinquent Taxes; Right of Parties in Interest to Redeem Land.** [Ord. of 3-7-1938, § 2]

The City Collector shall assist the County Collector who shall proceed to collect the taxes contained in the "Back Tax Book" or recorded list of delinquent lands and lots, and any person having interest in or the owner of said lands or lots contained in the "Back Tax Book" may redeem such tract or any part thereof from the City's lien thereon by paying the amount of original taxes charged against said land in said "Back Tax Book" with interest on the same as provided by State law.

**SECTION 25-33. Compromise of Delinquent Taxes.** [Ord. of 3-7-1938, § 3]

- A. Whenever it shall appear to the City Council that any tract of land in the "Back Tax Book" is not worth the amount of taxes, interest and cost due thereon, or that the same would not sell for the amount so charged, it shall be lawful for the Council to compromise said taxes with the owner which shall have the effect to release said land from the City's lien. It shall be the duty of the City Collector to distribute to the

various funds to which taxes are due, in proportion as the amount received bears to the whole amount charged against such tract or lot. Such compromise shall only be made in such cases where improvements have been destroyed, which materially lower the value of the property, after the assessment is made and before the taxes are collected.

- B. The City Council by ordinance, may delegate this authorization to the City Collector.

**SECTION 25-34. When Proceeds of Sale Exceed Amount Owed City.** [Ord. of 3-7-1938, § 4]

When real estate is sold for taxes by the City Collector for a greater amount than the debt or taxes and all costs, the balance over shall be paid to the owner of such land. If such owner cannot be found, then such surplus shall be paid into the City Treasury to be credited to the General Fund, to be held in trust for twenty (20) years for the owner or his legal representatives. At the end of twenty (20) years, if such fund shall not be called for, then it shall become permanent funds of the City. The City Council shall require satisfactory proof of any claim before refunding the money, and the City shall pay no interest to the claimant for any such fund.

**SECTION 25-35. (Repealed)** [Repealed by Ord. No. 93-39, 2-22-1994]

**SECTION 25-36. Amount of Interest on Delinquent Taxes.** [Ord. of 3-7-1938, § 6]

- A. Each tract of land in the "Back Tax Book", in addition to the delinquent amount shall be charged with a penalty of eighteen percent (18%) of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent (2%) per month or fractional part thereof.
- B. For making and recording delinquent tax lists, the Collector and Clerk shall receive ten cents (\$.10) per tract or lot and the Clerk shall receive five cents (\$.05) per tract or lot for comparing and authenticating such list.

**SECTION 25-37. When Property May be Sold; Parties in Interest Need Not be Notified; Payment Prior to Sale.** [Ord. of 3-7-1938, § 7; Ord. No. 74-6, § 1, 5-7-1974]

- A. All lands and lots on which taxes are delinquent and unpaid shall be subject to sale to discharge the lien for said delinquent and unpaid taxes as provided for in this Article on the fourth Monday of August of each year.
- B. No real property shall be sold without judicial proceedings unless the notice of sale contains the names of all record owners thereof or the names of all owners appearing on the land tax book and all other information provided by law. Delinquent taxes, with penalty, interest and costs, may be paid to the County Collector at any time before the property is sold for taxes.

**SECTION 25-38. Publication of Delinquent List; Contents; Costs of Publication to be Taxed.** [Ord. of 3-7-1938, § 8; Ord. No. 74-6, § 1, 5-7-1974]



- A. The Collector shall cause a copy of the list of delinquent lands and lots to be printed in some newspaper of general circulation and published in the County for three (3) consecutive weeks, one (1) insertion weekly, before such sale, the last insertion to be at least fifteen (15) days prior to the fourth Monday in August. It shall only be necessary in the printed and published list to state in the aggregate the amount of taxes, penalty, interest and cost due thereon, each year separately stated, and the lots shall be described by number, block, addition, etc.
- B. If a part or parts of any forty (40) acre tract or other legal subdivision or lot is assessed on the tax books to two (2) or more parties as owners thereof, then, as to such land or lots, such list shall be so prepared and separated. To such list shall be attached and in like manner so printed and published a notice that so much of said lands and lots as may be necessary to discharge the taxes, interest and charges which are due thereon at the time of sale will be sold at public auction at the County Courthouse door on the fourth Monday in August next thereafter, commencing at 10:00 A.M. of such day and continuing from day to day thereafter until all are offered.
- C. The Collector shall, on or before the day of the sale, insert at the foot of such list on his record a copy of such notice and certify on said record immediately following such notice the name of the newspaper of the County in which such notice was printed and published and the dates of insertions of such notice in such newspaper. The expense of such printing shall be paid by the purchaser or purchasers of the lands and/or lots sold and shall not exceed the legal rate as is fixed by State law and shall be taxed as part of the costs of the sale of any land or lot contained in such list and disposed of at such sale, and the total cost of printing such notice shall be pro-rated against all such lands or lots so sold or redeemed prior to any such sale.

**SECTION 25-39. Commencement of Sale; Non-Resident Purchasers.** [Ord. of 3-7-1938, § 9]

On the day mentioned in the notice required by Section 25-38, the City Collector shall commence the sale of such lands, and shall continue the same from day to day until so much of each parcel assessed or belonging to each person assessed, shall be sold as will pay the taxes, interest and charges thereon, or chargeable to such person in the County. The person offering at said sale to pay the required sum for the least quantity of any tract shall be considered the purchaser of such quantity; provided, no bid shall be received from any person not a resident of the State, until such person shall file with the City Collector an agreement in writing consenting to the jurisdiction of the Circuit Court of the County and also filing with the City Collector an appointment of some citizen of the County as agent of said purchaser, and consenting that service of process on such agent shall give such Court jurisdiction to try and determine any suit growing out of or connected with such sale for taxes. All such written consents to jurisdiction and selective appointments shall be preserved by the City Collector and shall be binding upon any person or corporation claiming under the person consenting to jurisdiction and making the appointment herein referred to; provided further, that in the event of the death, disability or refusal to act of the person appointed as agent of said non-resident purchaser, the City Clerk shall become the appointee as agent of said non-resident purchaser.

**SECTION 25-40. Procedure When Land is Not Sold at First Sale.** [Ord. of 3-7-1938, § 10]

- A. If at the first offering of sale of any tract of land or lot under the provisions of this Article, no person shall bid therefor a sum equal to the delinquent taxes thereon with interest, penalty and costs, then the Clerk shall note such fact in his record of the sale and the Collector shall note such a recital thereof in his record of sale of delinquent lands and lots, and said tracts of land or lots shall be again offered to sale, at the next sale of delinquent lands and lots as in this Article provided, if such lands or lots are at such time delinquent.
- B. If at the second offering for sale no person shall bid therefor a sum equal to the then delinquent taxes thereof with interest, penalty and costs, then the Clerk shall note such fact upon his record of the sale, and the Collector shall enter a recital of such fact in his record book containing the List of Delinquent Lands and Lots.

**SECTION 25-41. Procedure When Land is Not Sold for two Successive Years.** [Ord. of 3-7-1938, § 11]

Whenever any lands have been or shall hereafter be offered for sale for delinquent taxes, interest, penalty and costs by the Collector for any two (2) successive years and no person shall have bid therefor a sum equal to the delinquent taxes thereon, interest, penalty and costs provided by law, then such City Collector shall at the next regular tax sale of lands for delinquent taxes, sell the same to the highest bidder, and there shall be no period of redemption from such sale.

**SECTION 25-42. Payment by Purchaser; Failure to Pay.** [Ord. of 3-7-1938, § 12]

Where a sale is made pursuant to this Article, the purchaser of such sale shall immediately pay the amount of his bid to the City Collector, who shall pay the surplus, if any, to the person entitled thereto, or if he has doubt, or a dispute arises as to the proper person, the same shall be paid into the City Treasury to be held for the use and benefit of the person entitled thereto. In case the purchaser fails to pay his bid, the land shall be again forthwith offered for sale the same as if no sale had been made.

**SECTION 25-43. Issuance of Certificate of Purchase; Contents; Assignability; Fees.** [Ord. of 3-7-1938, § 13]

- A. After payment shall have been made, the City Collector shall give the purchaser a certificate in writing, to be designated as a Certificate of Purchase, which shall carry a numerical number and which shall describe the land so purchased, each tract or lot separately stated, the total amount of the tax, with penalty, interest and costs, and the year or years of delinquency for which said lands or lots were sold, separately stated, and the aggregate of all such taxes, penalty, interest and costs, and the sum bid on each tract. If the purchaser bids for any tract or lot of land a sum in excess of the delinquent tax, penalty, interest and costs for which said tract or lot of land was sold, such excess sum shall also be noted in the Certificate of Purchase, in a separate column to be provided therefor. Such Certificate of Purchase shall also recite the name and address of the owner or reputed owner, if known, and if unknown then the party or parties to whom each tract or lot of land was assessed,

together with the address of such party, if known, and shall also have incorporated therein the name and address of the purchaser. Such Certificate of Purchase shall also contain the true date of a Deed for said land, if not redeemed as in this Article provided, and the rate of interest that such Certificate of Purchase shall bear, which rate of interest shall not exceed the sum of ten percent (10%) per annum. Such Certificate shall be authenticated by the City Collector, who shall record the same in a permanent record book in his office before delivery to the purchaser.

- B. Such Certificate shall be assignable, but no assignment thereof shall be valid unless endorsed on such Certificate and acknowledged before some officer authorized to take acknowledgment of Deeds and an entry of such assignment entered in the record of said Certificate of Purchase in the office of the City Collector.
- C. For each Certificate of Purchase issued, including the recording of the same, the City Collector shall be entitled to receive and retain a fee of fifty cents (\$.50) to be paid by the purchaser and treated as a part of the cost of the sale, and so noted on the Certificate. For noting any assignment of any Certificate, the City Collector shall be entitled to a fee of twenty-five cents (\$.25) to be paid by the person requesting such recital of assignment and which shall not be treated as a part of the cost of the sale.

**SECTION 25-44. Possession of Land Sold.** [Ord. of 3-7-1938, § 14]

The purchaser of any tract or lot of land for sale for delinquent taxes, homesteads excepted, shall at any time after one (1) year from the date of sale be entitled to the immediate possession of the premises so purchased during the redemption period provided for in this Article, unless sooner redeemed; provided however, any owner or occupant of any tract or lot of land purchased may retain possession of said premises by making a written assignment of, or agreement to pay, rent certain or estimated to accrue during such redemption period of so much thereof as shall be sufficient to discharge the bid of the purchaser with interest thereon as provided in the Certificate of Purchase. Any rent collected by the purchaser, his heirs or assigns, shall operate as a payment upon the amount due the holder of such Certificate of Purchase, and such amount together with the date paid and by whom shall be endorsed as a credit upon said Certificate, which sum shall be taken into consideration in the redemption of such land, as provided for in this Article.

**SECTION 25-45. City Clerk to Act as Clerk of Sale; Duties; Fees.** [Ord. of 3-7-1938, § 15]

The City Clerk shall attend as Clerk of the sale of delinquent land and shall enter the same in a record book giving a description of the proper tract, showing how much of each lot or tract was sold, to whom and the price, or whether the same remains unsold. For such services, the Clerk shall receive twenty-five cents (\$.25) to be added as costs of the sale.

**SECTION 25-46. Redemption Generally.** [Ord. of 3-7-1938, § 18]

The owner or occupant of any land or lot sold for taxes, or any other person having an interest therein, may redeem the same at any time during the two (2) years next ensuing by paying to the Collector, for the use of the purchaser, his heirs or assigns, the full sum of the purchase money named in his Certificate of Purchase and all the costs of the sale together with interest at the rate specified in such Certificate, not to exceed ten percent (10%) annually, with all subsequent taxes which have been paid thereon by the purchaser, his heirs or assigns, with interest at the rate of eight percent (8%) per annum on such taxes subsequently paid, and in addition thereto, the person redeeming any land shall pay the costs incident to entry of recital of such redemption. Upon deposit with the Collector of the amount necessary to redeem as herein provided, it shall be the duty of the Collector to mail to the purchaser, his heirs or assigns, at the last post office address, if known, and if not known, then to the address of the purchaser as shown in the record of the Certificate of Purchase, notice of such deposit for redemption. Such notice, given as herein provided, shall stop payment to the purchaser, his heirs or assigns, of any further interest or penalty. In case the party purchasing said land, his heirs or assigns, fails to take a tax deed for the land so purchased within six (6) months after the expiration of the two (2) years next following the date of the sale, no interest shall be charged or collected from the redemptioner after that time.

**SECTION 25-47. Partial Redemptions.** [Ord. of 3-7-1938, §§ 16, 17]

- A. Any person claiming an undivided share in any land out of which an undivided part shall have been sold for taxes, may redeem his undivided share by paying such portion of the purchase money, interest and penalty and subsequent taxes as he claims of the land sold, and any person claiming a specific part of any land sold for taxes may redeem his specific part by paying such proportion of the purchase money, interest, penalty and subsequent taxes as his quantity of ground shall bear to the whole quantity sold.
- B. In every case where a partial redemption is asked for, the City Collector, upon the application of the redemptioner, after notice to the holder of the Certificate, shall determine the proportion to be paid by the party applying to redeem and his decision shall be final thereon. For his services in stating the proportion, the redemptioner shall pay him fifty cents (\$.50). In every case of a partial redemption, the quantity sold shall be reduced in proportion to the amount paid on such partial redemption and the City Collector shall convey the land accordingly.

**SECTION 25-48. Redemption by Incompetents.** [Ord. of 3-7-1938, § 19]

Infants, incapacitated and disabled persons as defined in Chapter 475, RSMo., may redeem any land belonging to them sold for taxes, within two (2) years after the expiration of such disability in the same manner provided for redemption by other persons.

**SECTION 25-49. Record of Redemptions.** [Ord. of 3-7-1938, § 20]

When lands sold for taxes, or any portion thereof, shall be redeemed, the City Collector shall insert a memorandum of such redemption on the record of the Certificate of

Purchase applicable thereto, stating the quantity or description of the portion redeemed, if not the whole, the date thereof, by whom made, and sign the same officially, and shall likewise give a Certificate thereof to the person redeeming. The person redeeming shall then present to the City Clerk the Certificate of Redemption and the City Clerk shall then enter on his record of sales of land for delinquent taxes the recital of such redemption, the date thereof and the person redeeming.

**SECTION 25-50. Conveyance of Property Upon Failure to Redeem.** [Ord. of 3-7-1938, § 21]

If no person shall redeem lands sold for taxes within two (2) years from the sale, at the expiration thereof, and on production of the Certificate of Purchase, and in case the Certificate covers only a part of a tract or lot of land, then accompanied with a survey or description of such part, made by the City or County Surveyor or Engineer, the City Collector shall execute to the purchaser, his heirs or assigns, in the name of the State, a conveyance of the real estate sold, which shall vest in the grantee an absolute estate in fee simple; subject, however, to all claims for unpaid taxes, except such unpaid taxes existing at the time of the purchase of said lands and the lien for which taxes was inferior to, to the lien for taxes for which said tract or lot of land was sold. In making such conveyance, when two (2) or more parcels, tracts or lots of land are sold for the nonpayment of taxes to the same purchaser or purchasers, or if the same person or persons shall in any wise become the owner of the Certificates thereof, all of such parcels shall be included in one (1) Deed.

**SECTION 25-51. Deed to Unredeemed Property; Execution, Form, Recording Fee.** [Ord. of 3-7-1938, § 22]

The conveyance provided for in Section 25-50 shall be executed by the City Collector, under his hand and Seal, witnessed by the City Clerk and acknowledged before the County Recorder or any other officer authorized to take acknowledgements and the same shall be recorded in the Recorder's office before delivery. A fee for recording shall be paid by the purchaser and shall be included in the cost of sale. Such Deed shall be prima facie evidence that the property conveyed was subject to taxation at the time assessed, that the taxes were delinquent and unpaid at the time of the sale, of the regularity of the sale of the premises described in the Deed, and of the regularity of all prior proceedings, that said land or lot had not been redeemed and that the period therefor had elapsed, and prima facie evidence of good and valid title in fee simple in the grantee of said Deed. The City Collector shall be entitled to demand and receive from the person applying therefor, for each tax Deed, one dollar fifty cents (\$1.50), which shall include the acknowledgment.

**SECTION 25-52. Certificate Holder to Pay Accrued Taxes Prior to Entitlement to Deed.** [Ord. of 3-7-1938, § 23]

- A. Every holder of a Certificate of Purchase shall before being entitled to apply for Deed to any tract or lot of land described therein pay all taxes that have accrued thereon since the issuance of said Certificate, or any prior taxes that may remain due and unpaid on said property, and the lien for which was not foreclosed by sale under which such holder makes demand for Deed, and any purchaser that shall

suffer a subsequent tax to become delinquent and a subsequent Certificate of Purchase to issue on the same property included in the Certificate, such first purchaser shall forfeit his rights of priority thereunder to the subsequent purchaser, and such subsequent purchaser shall at the time of obtaining his Certificate redeem said first Certificate of Purchase outstanding by depositing with the City Collector the amount of said first Certificate with interest thereon to the date of said redemption and the amount so paid in redemption shall become a part of said subsequent Certificate of Purchase and draw interest at the rate specified in said first Certificate, but not to exceed ten percent (10%) per annum from the date of payment.

- B. The holder of a Certificate of Purchase permitting a subsequent Certificate to issue on the same property shall on notice from the City Collector surrender said Certificate of Purchase on payment to him of the redemption money paid by the subsequent purchaser.

**SECTION 25-53. Invalid Sales.** [Ord. of 3-7-1938, §§ 24-26]

- A. Whenever the City Collector shall discover, prior to the conveyance of any land sold for taxes, that the sale was for any invalid cause whatever, he shall not convey such lands, but the purchase money and the interest thereon shall be refunded out of the City Treasury to the purchaser, his representatives or assigns, on the order of the City Council. Such invalid sale shall suspend for the period intervening between the date of the sale and the discovery of its invalidity the running of the statutes of limitations. In such cases, the City Collector shall make an entry opposite to such tracts or lots in the record of Certificates of Purchase issued or redemption record that the same was erroneously sold, and the cause of invalidity, and such entry shall be prima facie evidence of the fact therein stated. He shall notify the City Clerk of such action, whose duty it shall be to make a like entry upon his sale record.
- B. No sale or conveyance of land for taxes shall be valid if at the time of being listed such land shall not have been liable to taxation, or, if liable, the taxes thereon shall have been paid before the sale, or if the description is so imperfect as to fail to describe the land or lot with reasonable certainty and for the first two (2) enumerated causes, the money paid by the purchaser at such void sale shall be refunded, with interest, out of the City Treasury on order of the City Council.
- C. The sale of land for taxes shall not be invalid on account of such land having been listed or charged on the tax book in any other name than that of the rightful owner.

**SECTION 25-54. When Person Entitled to Deed Dies.** [Ord. of 3-7-1938, § 27]

In all cases of sale of land for taxes, if the purchaser or his assigns shall die before a Deed shall be executed on such sale, the Deed may be executed by the City Collector, to his heirs at law or devisees.

**SECTION 25-55. Delinquent Personal Taxes; Bills; Suit for Collection; Attorney Fees.** [Ord. No. 12-1-1941, §§ 1-3]

- A. The City Collector shall make out delinquent personal tax bills and properly certify the same, and deliver the same to the City Attorney to file suit on such tax bills to enforce the payment thereof for all personal taxes remaining unpaid upon the delinquent personal tax books of the City.
- B. The City Attorney shall file suit upon all such tax bills delivered to him by the City Collector.
- C. The City Attorney may receive for services rendered by him in filing such suits ten percent (10%) of the amount sued for and collected, said fees to be charged as other costs in the case and under no circumstances shall the same be paid by the City.

**ARTICLE III  
Utilities Occupation Tax**

**SECTION 25-56. Gas Tax.** [Ord. No. 82-4 §§ 1-3, 2-2-1982; Ord. No. 93-10 § 1, 7-13-1993]

- A. Every gas company, and every other person, firm or corporation, their successors and assigns, owning, operating, controlling, leasing or managing any gas plant or system, manufacturing, selling, distributing or transmitting natural or manufactured gas, shall, in addition to all other taxes, payments or fees now or hereafter required by law or ordinance, pay to the City of Lexington, Missouri, an occupation tax in an amount equal to five percent (5%) of the gross receipts derived from the sale of gas within the present or future limits of the City of Lexington, Missouri, during the period of such occupation.
- B. The said occupation tax shall be based upon the sale of gas for domestic and commercial consumption and not for resale, but not including any revenue for gas to the City of Lexington, Missouri.
- C. Said gas company shall pay the occupation tax herein provided quarterly within thirty (30) days after January 1, April 1, July 1, and October 1, of each year, to be computed upon the basis of gross revenue during the preceding three (3) months' period. The said company shall file a statement notifying said City of the amount of gross revenue subject to the payment of the said tax, and at the time of filing such statement shall pay to the said City the tax due.

**SECTION 25-57. Light and Power Company Tax.** [Ord. No. 79-9 §§ 1-3, 2-3-1979; Ord. No. 93-10 § 1, 7-13-1993]

- A. Every light and power company, and every other person, firm or corporation, their successors and assigns, owning, operating, controlling, leasing or managing any electric plant or system generating, manufacturing, selling, distributing or transmitting electric energy and power, shall, in addition to all other taxes, payments or fees now or hereafter required by law or ordinance, pay to the City of Lexington, Missouri, an occupation tax in an amount equal to five percent (5%) of the gross receipts derived from the sale of electric energy within the present or future limits of the City of Lexington, Missouri, during the period of such occupation.

- B. The said occupation tax shall be based upon the sale of electric energy for domestic and commercial consumption and not for resale, but not including any revenue for electric service to the City of Lexington, Missouri.
- C. Said light and power company shall pay the occupation tax herein provided monthly, and said tax shall be computed upon the basis of gross revenue from the first day through the last day of each month beginning on September 14, 1979. The said company shall calculate the tax due the said City monthly, and within sixty (60) days after the last day of each month file a statement notifying said City of the amount of gross revenue subject to the payment of the said tax which was received during the month, and at the time of filing such statement shall pay to the City the tax due.

**SECTION 25-58. through SECTION 25-61. (Reserved)**

ARTICLE IV  
**City Sales Tax**

**SECTION 25-62. Imposition of City Sales Tax.** [Ord. No. 78-3 § 1, 4-4-1978]

Pursuant to the authority granted by and subject to the provisions of Section 94.500 to 94.570, RSMo., a tax for general revenue purposes is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in Sections 144.010 to 144.510, RSMo., and the rules and regulations of the Director of Revenue issued pursuant thereto. The rate of the tax shall be one percent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within the City of Lexington, Missouri, if such property and taxable services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.510, RSMo. The tax shall become effective as provided in Subsection (4) of Section 94.510, RSMo., and shall be collected pursuant to the provisions of Sections 94.500 to 94.570, RSMo.

**SECTION 25-63. Imposition of Capital Improvement Sales Tax.** [Ord. No. 91-17 §§ 1-2, 12-17-1991]

- A. A half cent (\$.005) capital improvement sales tax is hereby imposed as authorized and prescribed in Section 144.032, RSMo., upon all retail sales to residential customers of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only.
- B. The taxation rate herein prescribed and imposed shall be one-half percent (0.5%) on all such retail sales made in the City of Lexington in accord with the amount prescribed and authorized under Section 94.577, RSMo.

**SECTION 25-63.1. Commission to Facilitate Financing of Capital Improvements.** [Ord. No. 97-13 §§ 1 — 7, 7-8-1997]

- A. *Public Purpose.* The City Council of the City hereby finds and determines that the formation of the Corporation and the issuance of revenue bonds by the Corporation



on behalf of the City to finance the costs of making capital improvements to public facilities of the City will promote the public welfare by improving and enhancing the ability of the City to provide quality facilities and services to citizens residing in the City, and that the Corporation will be performing activities which otherwise would be the responsibility of the City.

- B. *Approval Of Formation Of The Corporation.* The City Council hereby approves the formation of the Corporation for the purposes set forth in its articles of incorporation.
- C. *Approval Of Articles Of Incorporation And Bylaws Of The Corporation.* The City Council hereby approves the articles of incorporation and the bylaws of the Corporation in substantially the forms attached to this ordinance and on file in the City offices.
- D. *Approval Of Board Of Directors.* The City Council hereby approves the initial Board of Directors of the Corporation as set forth in the articles of incorporation which is on file in the City offices.
- E. *Issuance Of Obligations By The Corporation.* The Corporation shall issue no bonds, notes or other obligations with respect to financing capital improvements to public facilities of the City until, in each case, the City Council adopts an ordinance approving each specific issuance of obligations. Any bonds, notes or other obligations of the Corporation shall not be a debt of the City and the City shall not be liable thereon. In no event shall any bonds, notes or other obligations issued by the Corporation be payable out of any funds or properties other than those acquired for the purpose of such financing, and such bonds, notes and obligations shall not constitute an indebtedness of the City within the meaning of any constitutional or statutory debt limitation or restriction.
- F. *Costs And Expenses.* The City Council hereby authorizes the Mayor and such officers and employees as the Mayor may designate, to proceed with the planning and design work for proposed capital improvements and authorizes the City, subject to prior approval of the City Council, to advance the funds necessary for such purposes. Any funds advanced by the City as aforesaid shall be promptly reimbursed to the City by the Corporation, to the extent such reimbursement is permitted by law, from the proceeds of any obligations issued by the Corporation to finance the capital improvements.
- G. *Further Authority.* The Mayor and such officers, employees and representatives of the City as he/she may direct, are hereby authorized and directed to proceed with the necessary negotiations and the preparation of the legal documents relating to the capital improvements to public facilities contemplated hereby and the issuance of bonds, notes or other obligations by the Corporation to finance such improvements; provided however, that all documents whose execution and delivery are contemplated by the provisions hereof, including but not limited to, the terms of any bonds, notes or other obligations and of the sale of the same, shall be approved by the City Council.

**SECTION 25-64. Park Improvements Tax.** <sup>3</sup> [Ord. No. 95-32 §§ 1 — 2, 1-9-1996; Ord. No. 96-01 §§ 1 — 2, 4-9-1996]

There shall be a sales tax increase of one-half of one percent (0.5%) in addition to other sales taxes as provided by law on retail sales made in the City for the purpose of funding City Parks Improvements.

**SECTION 25-65. Show Me Green Sales Tax Holiday.** [Ord. No. 2010-06 §§ 1 — 4, 2-9-2010]

A. For purposes of this Section, the following terms shall mean:

**APPLIANCE** — Clothes washers and dryers, water heaters, trash compactors, dishwashers, conventional ovens, ranges, stoves, air conditioners, furnaces, refrigerators and freezers.

**ENERGY STAR CERTIFIED** — Any appliance approved by both the United States Environmental Protection Agency and the United States Department of Energy as eligible to display the energy star label, as amended from time to time.

- B. By enacting this Section the City of Lexington hereby elects to allow the Show Me Green Sales Tax Holiday established by Section 144.526, RSMo., to apply to its local sales taxes so that there shall be exempted from local sales taxes all retail sales of any energy star certified new appliance, up to one thousand five hundred dollars (\$1,500.00) per appliance, during a seven (7) day period beginning at 12:01 A.M. on April nineteenth (19th) and ending at Midnight on April twenty-fifth (25th) commencing in 2010 and effective for each subsequent year until revocation.
- C. This Section shall not apply to any retailer when less than two percent (2%) of the retailer's merchandise offered for sale qualifies for the sales tax holiday. Such retailer shall offer a sales tax refund in lieu of the sales tax holiday.
- D. The Clerk shall take any and all steps necessary to notify the Missouri Department of Revenue not less than forty-five (45) calendar days prior to the beginning date of the sales tax holiday of the adoption of this Section and the election to allow the Show Me Green Sales to Holiday to apply within the City.

ARTICLE V  
**Enhanced Enterprise Zone**

**SECTION 25-66. Enhanced Enterprise Zone.** [Ord. No. 2009-45 §§ 1 — 5, 11-24-2009]

- A. The City of Lexington hereby appoints seven (7) members to the Lexington Enhanced Enterprise Zone Board of Directors.
- B. The Board of Directors will meet as needed, however, not less than once per year, to review all completed Enhanced Enterprise Zone applications for approvals.
- C. Each member of the Board will serve without compensation and, upon establishment, elect a Chairperson.

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<sup>3</sup>. Editor's note — This tax will be effective October 1, 1996.

- D. Initial appointment of the Board members shall be made on a staggered term basis with one (1) member serving a two (2) year term, two (2) members serving a three (3) year term and two (2) members serving a four (4) year term. The school district and effected taxing jurisdiction members will serve a term of five (5) years. Thereafter, members appointed shall serve five (5) years, except all vacancies shall be filled for unexpired terms in the same manner as with the original appointment.
- E. The Board's responsibilities include advising the City Council on the designation of the Enhanced Enterprise Zone and any other advisory duties as determined by the City Council; review and assess applications within the Enhanced Enterprise Zone; and submit an annual report to the Missouri Department of Economic Development regarding the status of the zone and business activity therein.