

ORDINANCE NUMBER 13

AN ORDINANCE RELATING TO REAL AND PERSONAL PROPERTY TAX.

BE IT ORDAINED BY THE BOARD OF ALDERMEN OF THE CITY OF
ARCADIA, MISSOURI, as follows:

SECTION 1. ANNUAL LEVY. There shall be annually levied for the support of the City government and for all public purposes, a tax in such an amount to be approved by State process upon all property not exempted by law from taxation, within the limits of the City of Arcadia.

SECTION 2. ASSESSMENT. The Mayor shall procure from the Clerk of the County Court of Iron County, Missouri, on or before the first day of September in each year, a certified abstract from the County Assessor's books on file in his office, of all property within the City of Arcadia made taxable by law for state purposes, and the assessed value thereof as agreed upon by the Board of Equalization of said county, which abstract shall be transmitted to the Board of Aldermen at its first regular session thereafter.

SECTION 3. TAX BOOKS. After the property tax rate is established the City Clerk shall receive the prepared tax books, to be known as "the real property tax book" and "the personal property tax book," from the Iron County Clerk's office.

SECTION 4. COLLECTION. The acting City Collector shall proceed to notify taxpayers, by mail, of taxes due, and collect the taxes, and enter payments in the tax books, and give receipts therefor. He/she shall pay into the city treasury between the first and fifth day of each month all taxes collected during the preceding month.

SECTION 5. DELINQUENCY. All unpaid City Taxes shall become delinquent upon the first day of January of each year.

SECTION 6. LIEN. A lien is hereby created in favor of the City against any lot or tract of land for any unpaid property tax against the said lot or tract of land. Such lien shall be superior to all other liens or encumbrances except a lien of the state for state, county or school taxes.

SECTION 7. DELINQUENT LISTS. At the first meeting of the Board of Aldermen in April of each year, or as soon thereafter as may be, the Collector shall make out, under oath, lists of delinquent taxes which shall be known as "the land and lot delinquent list" and "the personal delinquent list."

The Board of Aldermen shall examine the lists carefully, and if it appears that all property and taxes contained in the lists are properly returned as delinquent, the Board shall approve the lists, enter a record thereof on

the journal, and credit the amount thereof to the account of the City Collector.

The Board shall return the delinquent lists to the Collector, charging him therewith, and he shall proceed to collect the same.

SECTION 8. PENALTY. Delinquent taxes shall bear a penalty of one percent (1%) per month from the first day of January. Each fractional part of a month shall count as a whole month. However, such penalty shall not exceed ten percent (10%) annually.

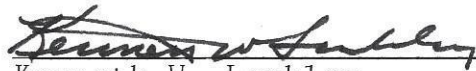
SECTION 9. COLLECTION, LAWS APPLICABLE. These ordinances shall specify the manner of collection and enforcement of real and personal property taxes. However, the statutes of Missouri and in particular Chapter 140 thereof, shall be paramount, and if any portion of these ordinances relating to tax collection shall conflict therewith, such ordinance section shall be void.

SECTION 10. SEVERANCE CLAUSE. That if any section, sentence, phrase or clause of this ordinance shall be held to be invalid for any reason by a court of competent jurisdiction, the invalidity of such section, sentence, phrase or clause shall not impair the validity of the remaining sections, sentences, phrases or clauses of this ordinance; the Board of Aldermen hereby declares that it

would have passed the remaining portions of this Ordinance had it known that such section, sentence, phrase or clause would be held invalid.

SECTION 11. REPEALING CONFLICTING ORDINANCES. That all ordinances or parts of ordinances in conflict herewith, shall be, and the same are hereby repealed; and this ordinance shall be in full force and effect from and after its passage and approval as provided by law.

WHEREUPON, this ordinance was read three times and approved by vote of the Board of Aldermen of the City of Arcadia, Missouri on this 9TH day of MAY, 1988.


Kenneth W. Lumbley
Mayor of the City of Arcadia

ATTEST:


Joyce Callisto, City Clerk