

ORDINANCE NUMBER 15

AN ORDINANCE RELATING TO THE COLLECTION OF PERSONAL TAXES.

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

SECTION 1. NOTIFICATION TO DELINQUENT TAXPAYER.

1. Before any suit shall be brought to recover delinquent personal property taxes, the collector shall notify the delinquent taxpayer by ordinary mail, addressed to the last known address thereof that there are taxes assessed against him, stating the amount thereof, and that if the same are not paid within thirty (30) days an action will be brought to recover such taxes.

2. The Collector shall make a certificate that he has mailed such notice, giving the date of the mailing. Such certificate shall be attached to any petition against the taxpayer, and shall constitute prima facie evidence that such notice has been duly given.

SECTION 2. ATTORNEY'S FEES AND DUTY IN COLLECTION SUIT. It shall be the duty of the City Attorney to file suit against delinquent taxpayers. Such attorney's fee and all court costs shall be included in the Judgment for taxes in such action.

SECTION 3. WHEN COLLECTION SUITS FILED. Personal tax bills shall become delinquent on the first day of January

following the day when said bills are placed in the hands of the Collector.

SECTION 4. DEFENDANTS. The delinquent taxpayer shall be the Defendant in suits for delinquent taxes. Such suits may be presented against the estates of deceased and insolvent debtors. The remedy of lawsuit shall be cumulative, and shall not impair other methods existing or hereafter provided for the collection of delinquent taxes.

SECTION 5. SUIT AGAINST DELINQUENT TAXPAYER.

1. Suits against delinquent taxpayers of the City shall be commenced in the Circuit Court of Iron County, Missouri, or any court which has jurisdiction to order personal judgments against defendants.

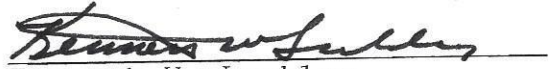
2. All actions commenced under these ordinances shall be prosecuted in the name of the State of Missouri, at the relation and to the use of the Collector and against the person or persons named in the tax bill, and in one count thereof may be included the said taxes for all such years as may be delinquent and unpaid, and said taxes shall be set forth in a tax bill or bills of said personal back taxes duly authenticated by the certificate of the collector and filed with the petition; and said tax bill or tax bills so certified shall be prima facie evidence that the amount claimed in said suit is just and correct.

3. All notices and process in suits under this chapter shall be sued and served in the same manner as in civil actions and the general laws of this state as to practice and proceedings and appeal and writs of error in civil cases shall apply, as far as applicable to the above actions; provided, however, that in no case shall the State or the City or the Collector be liable for any costs nor shall any be taxed against them or any of them.

SECTION 6. 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 7. 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