

ORDINANCE NUMBER 14

AN ORDINANCE RELATING TO THE COLLECTION OF REAL ESTATE TAXES.

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

SECTION 1. BACK TAX BOOK.

1. Within ten (10) days after receiving the delinquent lists approved by the Board of Aldermen, the City Clerk shall make a back tax book and deliver the same to the Collector, and charge the Collector with the aggregate of taxes, interest and clerk's fees.

2. The Back tax book shall list in numerical order the tracts and lots on which are due.

3. In appropriate columns opposite the tracts and lots, shall be listed the owners or persons to whom last assessed, the year or years for which taxes are delinquent, the amount of original tax due each fund, the interest due, the clerk's fees due, and the aggregate of all for all the years delinquent.

4. The City Clerk and the Collector shall compare the back tax book with the delinquent lists. If it is accurate, the City Clerk shall attach a certificate in the back of the back tax book that it contains a true copy of the delinquent land list on file in his office.

5. If the County Assessor has certified his abstract of assessments to the City in alphabetical order of

the names of the owners, the back tax book shall be made out in the alphabetical order of the names of the owners.

6. For making and recording the delinquent land list and preparing the back tax book, the Collector and City Clerk shall receive a fee of ten (10) cents per entry, and the City Clerk shall receive an addition five (5) cents per entry for comparing and authenticating such list.

7. At every report by the Collector, the Board of Aldermen shall examine the back tax book and strike all bills more than five (5) years old which are too small to justify the expense of collection, and which are against exempt property, and which are against property not worth the bill which cannot be compromised.

SECTION 2. COMPROMISE OF BACK TAXES. The Board of Aldermen may compromise the taxes on any land which is not worth the bill against it, and order the compromised sum to be distributed to the various funds to which the taxes were due in proration as the amount received bears to the whole amount charged against the tract of land.

SECTION 3. LIMITATIONS OF ACTIONS. No suit for collection of back taxes or foreclosure sale shall be had for taxes due more than five (5) years before such suit or foreclosure sale.

SECTION 4. PUBLICATION OF DELINQUENT LAND LISTS, SALE OF LAND.

1. The Collector shall cause a copy of the lists of delinquent lands to be published in some newspaper of the County for three (3) consecutive weeks, the last insertion to be at least fifteen (15) days prior to the fourth Monday in August of each year.

2. Such publication shall be in accordance with the provisions of Section 140.170, RSMo of 1969, or any statute which may replace the same, except that where such statute may contain the term "County Collector", the term "City Collector" shall be used.

3. If the unpaid taxes shall not be paid by the fourth Monday in August of each year, after publication as aforesaid, the lots or tracts of land may be sold as hereinafter provided.

SECTION 5. CLERK OF SALE, SALE RECORD BOOK. The City Clerk shall be Clerk of the sale, and shall enter each sale in the sufficient record book giving description, sale price, name and address of buyer, how much of the lot or tract was sold, or whether the same remains unsold.

SECTION 6. MANNER OF BIDS.

1. No out-of-state resident may bid unless he has consented in writing to jurisdiction of the Circuit Court of the county to try any suit growing out of sale. He shall

appoint in writing some citizen of the county as his agent for service of process. Such consents shall be filed by the Collector.

2. Bidders shall state the amount of land they will accept for full payment of the tax bill.

3. If more than one tract owned by the same person is for sale bids for the entire tax bill shall be requested on one of the lots or tracts, or a part of one tracts or lot. If no person bids a part of the lot or tract for the entire bill, then the tract or lot shall be offered to the highest cash bidder. If any amount then remains unpaid of the entire bill, then each of the other tracts shall be offered in like manner until the required sum is realized. If no bidder bids on the separate lots separately, then the whole of the tracts or lots shall be offered together. A failure to comply with this procedure shall not invalidate any sale.

4. If less than the whole of the tract of land which is not a City lot shall be sold, the quantity sold shall be in square form as near as practicable, and shall be at the most northwestwardly corner of the tract. If less than the whole of the city lot is sold, the part sold shall extend from the main or principal street, road or alley forming the most convenient front to such lot, to the rear of such lot, and the boundaries of the portion sold shall be

as nearly parallel with the outlines of such lot as practicable.

SECTION 7. HIGH BIDS LESS THAN TAX BILL.

1. Except as provided in cases of multiple delinquent lots owned by one owner, a tract or lot shall not be sold at the first offering unless the high bid is equal to the tax bill. The Clerk of Sale shall note the fact in his record of sale, and the Collector shall note the fact in the back tax book.

2. At the second yearly offering, if said tract or lot shall not receive a high bid equal to the tax bill, said tract or lot shall not be sold and the Clerk of Sale and Collector shall note such fact.

3. At the third yearly offering of such tax-delinquent tract or lot at the tax sale, it shall be sold to the highest bidder, and there shall be no period of redemption, and the Collector's deed shall be issued immediately instead of a certificate of purchase.

4. If the tract or lot be not sold at the third annual offering, then the Collector need only offer such land for sale every five (5) years to toll the operation of the statute of limitations.

SECTION 8. FORECLOSURE SALE SURPLUS. When a tract or lot is sold in accordance with these ordinances and there shall be a surplus over the amount of the tax bill, it shall be

paid to the owner. If the owner cannot be found, the surplus shall be deposited in a special trust fund of the treasury where it shall remain for twenty-one (21) years. At the end of that time, if not claimed, it shall become the property of the City.

If a dispute exists as to the person entitled to a surplus, it shall be held in the special trust fund of the treasury until the dispute shall be settled.

SECTION 9. CERTIFICATE OF PURCHASE. After payment of the amount of the bid, the Collector shall give the purchaser a certificate of purchase in accordance with the provisions of Sections 140.290 and 140.300, RSMo of 1969.

SECTION 10. REDEMPTION. There shall be a redemption period of two (2) years, during which the owner or occupant of any land or lot sold for taxes, or any other person having an interest therein, may redeem such land or lot in accordance with the provisions of Sections 140.340, 140.350, 140.360, 140.370, 140.380, 140.390 and 140.400, RSMo of 1969.

SECTION 11. COLLECTOR'S TAX DEED TO PURCHASER.

1. If no person shall redeem the lands sold for taxes within two (2) years from the sale, the collector shall execute to the purchaser, his heirs or assigns, a Collector's Tax Deed.

2. Such Collector's Tax Deed shall be in the form prescribed by Section 140.460, RSMo of 1969.

3. Such Collector's Tax Deed shall be issued in accordance with the provisions of Section 140.410, 140.420, 140.430, 140.440, 140.450, 140.460 and 140.470, RSMo of 1969.


SECTION 12. RECORD OF COLLECTOR'S TAX DEEDS. The Collector shall keep in his office a record of the lands conveyed by him on sales for taxes, the name of the person charged therewith, the date of the sale, the name of the purchaser, the amount for which it was sold, the name of the grantee in the deed, and the date of its execution.

SECTION 13. 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 14. 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