

STURGEON CITY CODE

CHAPTER 23: TAXATION & REVENUE

Article I: Office of City Collector

Section 23.100 City Collector Appointed

The City Collector shall be appointed and may be removed by the Board of Alderman and shall perform such duties as may be provided for by code or state law and such other duties as may be required by the Board of Alderman from time to time, including the collection of all licenses fees and taxes and the selling of property for delinquent taxes; the Collector shall promptly account for any pay over such funds to the City Clerk or into the City treasury. He/she shall be vigilant and see that no business is carried on, unless the license or occupation tax due thereon shall have first been paid.

The City Clerk shall serve as City Collector, unless the Board of Aldermen shall appoint different individuals to serve in each position.

If the Board of Aldermen shall appoint a person other than the City Clerk to serve as City Collector, the board shall authorize appropriate compensation for the person who shall serve as City Collector.

(Ord. 634, Sec. 1, 2, & 3, Approved and Effective October 25, 2004, New.)

Article II: Tax Collection Agreement

Section 23.200 County to Perform Assessments

The County by and through the County Assessor agrees to perform the assessment function of determining the fair market value and true assessed value of all real and personal property located within the City boundaries.

(Ord. 642, Sec. 1, Approved and Effective June 27, 2005, New)

Section 23.205 Tax Billing Created

The County by and through the County Clerk and the Information Services Department agrees to create, on behalf of the City, tax billing amounts relating to all real and personal property located within the City boundaries including surtax on businesses located within the boundaries of the City. Such billing amounts are to be included and identified separately on tax bills generated on taxable property within the boundaries of the City, and shall include property taxes relating to the City of Sturgeon, Missouri.

(Ord. 642, Sec. 2, Approved and Effective June 27, 2005, New)

Section 23.210 County Bills & Collects for City

The County, by and through the County Collector, hereby agrees to bill and collect, on behalf of the City, all monies due and owing the City for taxable property within the boundaries of the City.

(Ord. 642, Sec. 3, Approved and Effective June 27, 2005, New)

Section 23.215 City Access to Data

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The County agrees that the City shall have access, during reasonable times and under the supervision of the Clerk or Collector, whichever is appropriate, to all data relating to the City taxes accumulated under the tax collection and processing system.

(Ord. 642, Sec. 4, Approved and Effective June 27, 2005, New)

Section 23.220 County Remits to City

The County agrees to remit to the City, the receipts due the City at the same time the Collector remits other receipts similarly collected on behalf of other cities within the County; provided, however, that there shall be a remittance to the City at least once per month at which time the Collector shall provide a Statement of Monthly Collections Report.

(Ord. 642, Sec. 5, Approved and Effective June 27, 2005, New)

Section 23.225 Ad Valorem Property Tax Rates Fixed by City

The City shall fix its ad valorem property tax rates, as provided in section 67.110 RSMo., not later than September first for entry in the tax books. If the City should fail to comply with Section 67.110 RSMo., then no tax rate other than the rate, if any, necessary to pay the interest and principal on any outstanding bonds shall be certified for that year and the Collector will neither bill nor collect City taxes for that year either current or delinquent. However, the Collector will continue to collect and disburse prior year taxes under this agreement. A new agreement will have to be entered into by all parties to resume collecting current taxes.

(Ord. 642, Sec. 6, Approved and Effective June 27, 2005, New)

Section 23.230 County Collector Responsible for Collection

The parties agree that the Collector shall have the responsibility for collection of all current and delinquent real and personal property taxes, including penalties, interest and fees except that current and delinquent tax bills created and collected by the City for tax year 2004 will continue to be collected by the City. Such collection of taxes, penalties, interest and fees shall be conducted in accordance with applicable law(s).

(Ord. 642, Sec. 7, Approved and Effective June 27, 2005, New)

Section 23.235 Bill Creation & Collections Services

The parties agree to the following: The Collector shall withhold a sum equal to one percent (1%) of all taxes, penalties and fees collected by the Collector on behalf of the City as compensation for the bill creation and collections services herein provided by the County and said sum shall be deposited by the Collector in the Boone County general revenue fund. As required by Section 137.720.1 and Section 137.750, RSMo., the Collector further shall withhold one-half of one percent (1/2%) of all ad valorem property taxes collected by the Collector on behalf of the City to fund the costs and expenses incurred in assessing real and personal property except that the City will continue to withhold one-half of one percent (1/2%) of all ad valorem property taxes collected by the City for tax year 2004 and remit the amount withheld to the County. As further required by Section 137.720.2 and Section 137.750, RSMo., and subject to the provisions of subsections 5 and 6 of Section 137.750, RSMo, the Collector further shall withhold each calendar year an additional one-eighth of one percent (1/8%) of all ad valorem property taxes collected by the Collector on behalf of the City, except that the City will continue to withhold one-eighth of one percent (1/8%) of all ad valorem property taxes collected by the City for tax year 2004 and remit the amount withheld to the County, provided that for each calendar year, if the total amount of ad valorem property taxes, so further withheld by the Collector from the political subdivisions in Boone County, Missouri under Section 137.720.2, RSMo. shall exceed

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one hundred thousand dollars (\$100,000.00), the Collector shall pay to the City once during each calendar year such proportionate amount so further withheld the previous calendar year, plus interest, if any, on such sums received on behalf of the City and other political subdivisions in excess of one hundred thousand dollars (\$100,000.00). All sums withheld by the Collector, as required by Section 137.720 and Section 137.750, RSMo., shall be deposited by the Collector in the Boone County Assessment Fund. All amounts withheld by the Collector shall be withheld proportionately from each separate property tax. The Collector shall then remit to the City the balance collected after the applicable amounts have been withheld from each separate property tax. The Collector shall provide the City a written itemization showing the balance remitted for each separate property tax.

(Ord. 642, Sec. 8, Approved and Effective June 27, 2005, New)

Section 23.240 Termination of Agreement

The parties hereto mutually agree that the term of this agreement begins upon acceptance by all parties and ends February 28, 2006, provided, however, that any party may terminate this agreement within sixty (60) days by serving upon all other parties to the agreement written notice of its intention to terminate the agreement. The parties hereto mutually agree that this contract will be automatically renewed on March 1, 2006, and will continue to renew on March 1 of each subsequent year unless any party serves written notice of termination no less than ninety (90) days prior to the renewal date.

(Ord. 642, Sec. 9, Approved and Effective June 27, 2005, New)

Section 23.250 Annual Rate of Taxation

That the annual rate of taxation in the city of Sturgeon, Missouri, for 2010, for the General Revenue purpose be and the same is hereby fixed at the rate of \$0.55 on the \$100.00 assessed valuation upon all subjects and objects of taxation within the corporate limits of the City of Sturgeon, Missouri.

All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed; in the event any section or part of this ordinance shall be held invalid, the remainder of such ordinance shall remain in full force and effect.

(Ord. 723, Approved and Effective August 23, 2010)