

Missouri Revised Statutes
Chapter 80
Towns and Villages
Section 80.460 &
Section 80.480

August 28, 2009

County Clerk to furnish abstract from assessment books--tax levy not to exceed maximum rate except by special vote

80.460

1. The Chairman of the Board of Trustees of all towns and villages in this state shall procure from the Clerk of the County Commission in which such town is located, and it shall be the duty of said clerk to deliver to the Chairman of the Board of Trustees within twenty days after the date of the final adjournment of the board of equalization a certified abstract from his assessment books, as corrected by the board of equalization, on all property within such town subject to its taxing power and the assessed value thereof as corrected by the board of equalization, which abstract shall be immediately transmitted to the Board of Trustees, and it shall be the duty of such Board of Trustees to establish by ordinance the annual rates of tax levy for the year for municipal purposes upon all subjects and objects of taxation within such town, which tax shall not exceed the maximum rate for general municipal purposes of fifty cents on the one hundred dollars assessed valuation; provided, however, that the rate of taxation for general municipal purposes herein limited may be increased for such purposes for a period not to exceed four years at any one time when such rate and purpose of increase are submitted to a vote of the voters within such towns and two-thirds of the voters voting thereon shall vote therefore, but such increase so voted shall be limited to a maximum rate of taxation not to exceed thirty cents on the one hundred dollars assessed valuation. The Board of Trustees of any such towns may submit a question for increase of levy when in the opinion of such Board of Trustees the necessity therefore arises, and such question shall be submitted by such Board of Trustees when petitioned therefore by voters equaling in number five percent or more of the voters of such towns or villages voting for Mayor or member of Board of Trustees at the last election at which a Mayor or member of Board of Trustees was elected.

2. The question shall be submitted in substantially the following form:

Shall there be a ____ cent increase in levy on one hundred dollars assessed valuation for general municipal purposes for ____ years?

3. If such increase in levy shall be voted, then such increased levy shall be effective for the number of years designated, and no longer, but such towns through their Boards of Trustees may submit any such proposal for continuing such increase of levy at any time for like periods not to exceed four years each.

BILL NO. 25-004

ORDINANCE NO. 07-005

Shall there be a \$.30 cent increase in levy on One Hundred Dollars (\$100.00) assessed valuation for general municipal purposes for the years 2008, 2009, 2010, 2011?

YES

NO

Assessment and collection of revenues

80.480

All assessments on real and personal property within the limits of such town, which may be certified and transmitted to the Board of Trustees, from time to time, as provided in section 80.460, shall be taken and considered as the lawful and proper assessment on which to levy and collect the municipal taxes of the town, and the payment of all taxes authorized by this chapter shall be enforced by the Collector in the same manner and under the same rules and regulations as may be provided by law for collecting and enforcing the payment of state and county taxes, and for that purpose it shall be the duty of the Board of Trustees to require the Collector, annually, to make out and return, under oath, a list of delinquent taxes remaining due and uncollected on the first day of January of each year, to be known as the delinquent list. It shall be the duty of the Board of Trustees, at the next meeting after such delinquent list shall be returned, or as soon thereafter as convenient, carefully to examine the same, and if it shall appear that all property and taxes contained in said list are properly returned as delinquent, they shall approve such list and cause an order of approval to be entered on the journal, and the amount of taxes in such list to be credited on the account of the Collector; and shall also cause said delinquent list or a certified copy thereof, with the bills therefore, to be placed in the hands of the County Collector, who shall give a receipt therefore and proceed to collect the taxes due thereon, in like manner and with the same effect as delinquent taxes for state and county purposes are collected. The said Collector shall pay over the taxes collected to the City Treasurer, at the times and in the manner provided by law for the payment of county taxes to the County Treasurer, and shall make the same statements and settlements for such taxes with the Board of Trustees, and at the same time as may be provided by law for statements and settlements with the County Commission for county taxes, and all taxes shall bear the same rate of interest, and the same penalties shall attach to the nonpayment thereof when due, as may be provided by law in cases of county taxes. A certified copy of any tax bill included in the delinquent list, approved by the Board of Trustees, shall in all cases be prima facie evidence that the amount therein specified is legally due by the party against whom such tax bill is made out, and that all provisions of the law and ordinances have been duly complied with, and that the same is a lien on the property therein described.

1. Any and all delinquent back real estate taxes of the Town of Loma Linda, Newton County, Missouri, due and owing and unpaid by January 1st of the following year shall be charged with a penalty of Eighteen Percent (18%) of each year's delinquency, with the penalty to attach to each tract of land in the back tax book, except that the penalty on lands redeemed prior to the sale by the Newton County Collector shall not exceed Two Percent (2%) per month or a fractional part thereof. The Newton County Collector shall be and is hereby authorized to collect this penalty on behalf of the Town of Loma Linda, Newton County, Missouri, and remit said penalty to the Town of Loma Linda, Newton County, Missouri.
2. That in addition to the above penalty, the City Clerk of the Town of Loma Linda, Newton County, Missouri, shall receive Ten Cents (\$.10) per tract or lot for making and recording the delinquent land list, and the City Clerk of the Town of Loma Linda, Newton County, Missouri, shall receive Five Cents (\$.05) per tract or lot for comparing and authenticating such list.

BILL NO. 25-020

ORDINANCE NO. 96-001

SALES TAX ORDINANCE

The Board of the Town of Loma Linda, Missouri shall impose a city sales tax in the amount of One Percent (1%) upon submission to the voters of the Town of Loma Linda, Missouri, and approval thereby of the majority of the voters voting in said election. The ballot of submission shall be in substantially the following form:

Shall the Town of Loma Linda impose a city sales tax of One Percent (1%)?

YES

NO