

**CHAPTER 5  
TAX RATES  
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## **CHAPTER 5 TAX RATES**

### **5.005. Board to set rate for taxation**

The Board of Aldermen shall at least once annually, and within a reasonable time after the assessors books are returned each year, provide by ordinance for the levy and collection of all taxes, licenses, wharfage and other debts due the City and for the neglect and refusal to pay the same, shall fix such penalties as are now or may hereafter be authorized by the Statutes of Missouri and the ordinances of the City of Ashland. (Appendix A, Tax Rates)

### **5.010. Property liable for taxes**

Every person owning or holding property on the 1<sup>st</sup> day of January, including all such property purchased on that date, shall be liable for the taxes thereon for the ensuing year and a lien is hereby created in favor of the City of Ashland against any lot or lots or tract of land for any such tract assessed by said city against the same, which said lien shall be superior to all other liens or encumbrances except the lien of the state for state, county, or school taxes.

### **5.015. City may sue on tax bill**

All special tax bills issued for special assessments for paving, macadamizing, curbing, guttering, excavation, grading, construction of sidewalks and for sewer districts and for any other purpose authorized by ordinance and the laws of the State of Missouri shall be assigned and collectable in any action brought in the name of the City and to the use of the holder thereof; but the City shall not in any event be held liable for any costs that may accrue in any such action. Such special tax bills shall, in any action thereon, be prima facie evidence of the regularity of the proceedings for such special assessment, of the validity of the bill, of the doing of the work and of the furnishing of the materials charged for, and of the liability of the property to the charge stated in the bill.

### **5.020. Settlements to be entered on record**

The Board of Aldermen shall cause all settlements made with the City officers handling City funds to be entered on the record.

### **5.025. Assessment of property-County Clerk to deliver abstract-lien for taxes**

1. The county assessor, shall assess all real and personal property in the city, and the assessment so made, after being passed upon the board of equalization, shall be the basis upon which the Board of Aldermen shall make the levy for city purposes.

2. Pursuant to the authorization of the Revised Statutes of the State of Missouri, the county collector shall be authorized to serve as City Collector.  
(State law reference-52.320. RSMo.)
3. The County Clerk shall deliver to the Mayor, on or before the first day of October of each year, a certified abstract from his assessment books of all property within the city subject to taxation by the state and the assessed value thereof as agreed upon by the Board of Equalization. The Mayor shall immediately transmit the abstract to the council which shall establish by ordinance the rate of taxes for the year.
4. A lien is hereby created in favor of the city against any lot or tract of land for any such tax assessed by any such city against the lot or tract of land, which lien shall be superior to all other liens or encumbrances except the lien of the state for state, county, or school taxes.

#### **5.030. Board to perfect illegal levy**

In case the corporate authorities of the city have attempted to levy any tax or assessment for improvements, or for the payment of interest or coupons on bonds issued and outstanding, or other evidences of debt, which tax or assessment may be informal, illegal or void in consequence of a failure to comply with the requirements of law, the Board of Aldermen shall have power to re-levy and reassess any such tax or assessment in manner provided in Sections 94.190 to 94.330.

#### **5.035. Licenses fixed by ordinance-signed by Mayor and Collector**

All license tax shall be regulated by ordinance, and no license shall be issued until the amount prescribed therefore shall be paid to the city collector, and no license shall in any case be assigned or transferred. Licenses shall be signed by the Mayor and Clerk and countersigned by the collector, and the Clerk shall affix the corporate seal thereto.

#### **5.040. Board shall not exempt any person from any tax**

The Mayor and Board of Aldermen shall have no power to release any person from the payment of any tax, or exempt any person from any burden imposed by law.

#### **5.045. City Clerk to make tax books-charge collector**

When the Board of Aldermen shall have fixed the rate of taxation for any given year, the City Clerk shall make out appropriate and accurate tax books, and shall therein set out in suitable columns, opposite the name of each person and the item of taxable property, as returned by the assessor and board of equalization, the amount of taxes, whether general or special, due thereon, and shall charge the collector with the full

amount of taxes levied and to be collected; the clerk shall also charge the city collector with all licenses and other duties of all kinds to be collected. (State law reference 94.290.)

**5.050. Taxes delinquent January First**

Upon the first day of January of each year all unpaid city taxes shall become delinquent, and the taxes upon real property are hereby made a lien thereon.

**5.055. Collector to make delinquent lists-board to approve-collection of delinquent taxes**

1. The Board of Aldermen shall require the collector, at the first meeting of the board in April of each year, or as soon thereafter as may be, to make out, under oath, lists of delinquent taxes remaining due and uncollected for each year, to be known as “the land and lot delinquent list” and “the personal delinquent list”.
2. The Board of Aldermen, at the meeting at which the delinquent lists are returned or as soon as may be thereafter, shall examine the lists carefully, and if it appear that all property and taxes contained in the lists are properly returned as delinquent, the board shall approve the lists, enter a record thereof in the journal and credit the amount thereof to the account of the city collector.
3. The Board shall return the delinquent lists to the collector, charging him therewith, and he shall proceed to collect the same in the same manner as provided by law for state and county taxes.

**5.060. Collector to report monthly to board**

The City Collector shall report to the Board of Aldermen, at the regular meetings in each month, all taxes collected on the real and personal delinquent lists; and he shall pay the same into the City treasury, and shall receive credit thereof. He shall turn over to his successor in office all uncollected delinquent lists, receiving credit therefore, and his successor shall be charged therewith; provided, that the Board of Aldermen may declare worthless any and all personal delinquent taxes which they may deem uncollectible.

**APPENDIX A – 1  
PROPERTY TAXES**

| YEAR | GENERAL REVENUE | GEN. OBLIGATION BONDS | TOTAL RATE |
|------|-----------------|-----------------------|------------|
| 2000 | .3000           | .0000                 | 0.3000     |
| 2001 | .2906           | .2156                 | 0.5062     |
| 2002 | .2906           | .4400                 | 0.7306     |
| 2003 | .2906           | .4400                 | 0.7306     |
| 2004 | .2906           | .3900                 | 0.6806     |
| 2005 | .2654           | .0524                 | 0.3178     |
| 2006 | .2654           | .0374                 | 0.3028     |
| 2007 | .2603           | .0454                 | 0.3057     |
| 2008 | .2603           | .0363                 | 0.2966     |
| 2009 | .2612           | .0690                 | 0.3302     |
| 2010 | .2612           | .0590                 | 0.3202     |
| 2011 | .2612           | .0000                 | 0.2612     |