

Chapter 24

TAXATION

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Chapter 24

TAXATION

**ARTICLE I.
IN GENERAL**

Sec. 24-1. Town revenue and taxes.

A bill for an ordinance relating to the town revenue and taxes

Be it ordained by the board of trustees of the town of Freeburg, as follows:

1. The board of trustees shall procure from the county clerk of Osage County, Missouri, and pay him a reasonable fee therefor, on or before the first day of June each year, a certified abstract from his assessment books of all property within the town of Freeburg, made taxable by law for state purposes, and the assessed value thereof as agreed upon by the board of equalization, and upon the receipt of same the board of trustees shall establish, by ordinance, the rate of the town taxes for the year, after having ascertained the amount of money to be raised thereon for general and other purposes; and a lien is hereby created in favor of the town against any lot or lots or tracts of land or other property for the amount of tax assessed by the town against the same, which said lien shall be superior to all other liens or incumbrances; except to the lien of the state for state, county or school taxes. (Ord. 10, §1)
2. The board of trustees shall, from time to time, as they may deem necessary, provided by ordinance, for the levy and collection of all town taxes, licenses and other duties; and for the neglect or refusal to pay the same the parties liable therefor shall be subject to such penalties as are now or may be hereafter authorized by law for the non-payment or state or county taxes, and all town taxes shall be collected in the same manner and by the same procedure as is or may be provided by law for the collection of state and county taxes, including the seizure and sale of goods and chattels, both before and after said taxes shall become delinquent, and all suits for the collection of town taxes shall be brought in the name of the state at the relation and to the use of the town collector. (Ord. 10, §2)
3. All license tax shall be regulated by ordinance, and no license shall be issued until the amount of tax prescribed therefor shall have been paid to the town collector, and no license shall in any case be assigned or transferred. All license shall be signed by the chairman of the board of trustees, attested by the clerk and countersigned by the town collector. The board of trustees, or the chairman thereof, shall have no power to exempt or release any person from the payment of any license or other tax imposed by law or ordinance. (Ord. 10, §3)

4. All unpaid taxes shall be delinquent on the first day of January of each year, and the town collector shall proceed to collect the same, as provided by law and ordinance, with all penalties attached. (Ord. 10, §4)
5. The board of trustees shall cause the town clerk, on or, before the first day of May each year, to make out a full and complete list of all the able-bodied male persons between the ages of twenty-one and fifty years who reside within the corporate limits of the town and at the same meeting of the board of trustees at which they fix the levy of other taxes in the town, they shall levy, by ordinance the amount of poll-tax for any such year upon every person liable to pay such tax as provided by ordinance. (Ord. 10, §5)
6. Every able-bodied male person between the ages of twenty-one and fifty years, who has resided within the corporate limits of the town of Freeburg thirty days next preceding the levy of the poll-tax for any given year, shall be liable for the payment of such tax, either in cash or by labor, as may be provided for by the board of trustees, by ordinance, but whenever any person shall refuse, neglect, or fail to work out his poll-tax when notified to do so, he shall forfeit his right to pay the same in work, and shall be liable for the payment of same in cash, and the town collector may proceed at once to bring suit for the amount of said poll-tax before any justice of the peace within the township in which the town of Freeburg is located, or in any adjoining township in Osage County, Missouri, and proceedings shall be had thereon the same as in other ordinary civil cases; but no property shall be exempt from seizure and sale upon any execution issued upon the judgment rendered for such poll-tax. Suits under this section may be brought independently of any other suits against any defendant pending for back taxes. (Ord. 10, §6)
7. The board of trustees shall have the power to relieve any person from the payment of poll-tax in such person shall appear before the board and satisfy them that he ought not be required to pay said poll-tax for the reason that he is not an able-bodied person, or that he is outside the age limits, or that he had not resided in the town thirty days next preceding the levy of such tax. (Ord. 10, §7)

Sec. 24-2. Poll tax for the year 1910.

A bill for an ordinance to levy a poll-tax for the year 1910.

Be it ordained by the board of trustees of the town of Freeburg, as follows:

1. That there be and there hereby is levied for municipal purposes for the year 1910, a tax of ten cents on each and every \$100 worth of property, both real and personal, within the limits of the town of Freeburg made taxable by law; and also that there be and there hereby is levied a poll-tax for the year 1910 of four days' labor on the streets or roads within the limits of the town of Freeburg, or in lieu thereof the sum of \$4, upon each and every able-bodied male person between the ages of 21 and 50 years, who resided within the corporate limits of the town of Freeburg thirty days next preceding the 5th day of May 1910. (Ord. 25, §1)

Sec. 24-3. Imposition of city sales tax.

Pursuant to the authority granted by and subject to the provisions of Sections 94.500 to 94.577 RSMo., a tax for general revenue purposes is hereby imposed upon all sellers for the privilege of engaging in the business of selling tangible personal property or rendering taxable services at retail to the extent and in the manner provided in Sections 144.010 to 144.510, RSMo., and the rules and regulations of the Director of Revenue issued pursuant thereto. The new rate of the tax shall be an increase of one-fourth percent ($\frac{1}{4}\%$) above the present rate of one percent (1%) for a period of ten (10) years on the receipts from the sale at retail of all tangible personal property or taxable services at retail within Freeburg, Missouri if such property and taxable services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.510, RSMo. The tax shall become effective as provided in Section 94.510 RSMo., and shall be collected pursuant to the provisions of Sections 94.500 to 94.577 RSMo. (Ord. 125, §1; Ord. 167, §1)

Sec. 24-4. Reimposing the city sales tax on residential utility service provided within the Village of Freeburg Missouri.

That the municipal sales tax on all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal or home heating oil used for domestic use only, heretofore imposed within the corporate limits of this municipality is hereby reimposed per Section 144.032 RSMo 1994. Domestic use shall be determined in the same manner as the determination of domestic use for exemption of such sales from the state sales tax under the provides of Section 144.030 RSMo 1994.

1. That the rate of taxation shall be, as heretofore, one percent (1%).
2. The Village Clerk is hereby directed to provide copies of this ordinance to all of the utilities which provide service within the corporate limits of the city, and to the Director of Revenue for the State of Missouri.

(Ord. 140, §1; Ord. 169, §1)

