

Chapter 130

TAXATION AND FINANCE

ARTICLE I

Fiscal Year

Section 130.010. Fiscal Year Established. [R.O. 2013 §135.010; CC §22.010; CC 1991 §145.010]

The fiscal year for the City of Tarkio shall begin on April first (1st) and end on March thirty-first (31st) of the next succeeding year and all City budgets, audits and other statutory requirements shall be prepared on a yearly fiscal year and all required matters concerning same be required to use such dates for those statutory and other necessary purposes.

ARTICLE II

Budget

Section 130.020. Budget Required — Contents — Expenditures Not to Exceed Revenues. [R.O. 2013 §135.020; CC §22.100; CC 1991 §145.020]

- A. Prior to the commencement of each fiscal year, a budget for the City shall be prepared and the same will be presented to and approved by the Board of Aldermen. The format of the budget shall be on file in the office of the City Clerk.
- B. The annual budget shall present a complete financial plan for the ensuing fiscal year and shall include at least the following information:
 1. A budget message describing the important features of the budget and major changes from the preceding year;
 2. Estimated revenues to be received from all sources for the budget year, with a comparative statement of actual or estimated revenues for the two (2) years next preceding, itemized by year, fund and source;
 3. Proposed expenditures for each department, office, commission, and other classification for the budget year, together with a comparative statement of actual or estimated expenditures for the two (2) years next preceding, itemized by year, fund, activity and object;
 4. The amount required for the payment of interest, amortization and redemption charges on the debt of the City; and
 5. A general budget summary.
- C. In no event shall the total proposed expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for

the beginning of the budget year; provided that nothing herein shall be construed as requiring the City to use any cash balance as current revenue or to change from a cash basis of financing its expenditures.

Section 130.030. Budget Officer. [R.O. 2013 §135.030; CC §22.120; CC 1991 §145.040]

- A. The budget shall be prepared under the direction of a Budget Officer. Except as otherwise provided by law or ordinance, the Budget Officer shall be designated by the Board of Aldermen of the City. All officers and employees shall cooperate with and provide to the Budget Officer such information and such records as he/she shall require in developing the budget. The Budget Officer shall review all the expenditure requests and revenue estimates, after which he/she shall prepare the proposed budget as defined herein.
- B. After the Budget Officer has prepared the proposed budget, he/she shall submit it, along with such supporting schedules, exhibits, and other explanatory material as may be necessary for the proper understanding of the financial needs and position of the City, to the Board of Aldermen. He/she shall submit at the same time complete drafts of such orders, motions, resolutions or ordinances as may be required to authorize the proposed expenditures and produce the revenues necessary to balance the proposed budget.
- C. The Budget Officer for this City shall be the City Clerk. It is the responsibility of the Budget Officer to prepare the budget after reviewing expenditure requests and revenue estimates with other City Officers. The Budget Officer shall submit the completed budget and supporting schedules and exhibits to the Mayor who shall present the same to the Board of Aldermen.

Section 130.035. Mayor to Supervise. [R.O. 2013 §135.035; CC §22.130; CC 1991 §145.050]

The Budget Officer shall prepare the City budget under the direction of the Mayor. The Mayor shall concur in the budget prior to its submission to the Board of Aldermen.

Section 130.040. Board of Aldermen May Revise Budget, Limits — Approval.

The Board of Aldermen may revise, alter, increase or decrease the items contained in the proposed budget, subject to such limitations as may be provided by law; provided that in no event shall the total authorized expenditures from any fund exceed the estimated revenues to be received plus any unencumbered balance or less any deficit estimated for the beginning of the budget year. Except as otherwise provided by law, the Board of Aldermen shall, before the beginning of the fiscal year, approve the budget and approve or adopt such orders, motions, resolutions or ordinances as may be required to authorize the budgeted expenditures and produce the revenues estimated in the budget.

Section 130.050. Increase of Expenditure Over Budgeted Amount to Be Made Only on Formal Resolution.

After the City has approved the budget for any year and has approved or adopted the orders, motions, resolutions or ordinances required to authorize the expenditures proposed in the budget, the City shall not increase the total amount authorized for expenditure from any fund, unless the Board of Aldermen adopts a resolution setting forth the facts and reasons making the increase

necessary and approves or adopts an order, motion, resolution or ordinance to authorize the expenditures.

ARTICLE III
Levy of Taxes¹

Section 130.060. Board to Provide for Levy and Collection of Taxes — Fix Penalties.

The Board of Aldermen shall, from time to time, provide by ordinance for the levy and collection of all taxes, licenses, wharfage and other duties not herein enumerated and, for neglect or refusal to pay the same, shall fix such penalties as are now or may hereafter be authorized by law or ordinance.

Section 130.070. Fixing Ad Valorem Property Tax Rates, Procedure.

The Board of Aldermen shall hold at least one (1) public hearing on the proposed rates of taxes at which citizens shall be heard prior to their approval. The Board of Aldermen shall determine the time and place for such hearing. A notice stating the hour, date and place of the hearing shall be published in at least one (1) newspaper qualified under the laws of the State of Missouri of general circulation in the County within which all or the largest portion of the City is situated, or such notice shall be posted in at least three (3) public places within the City; except that in any County of the First Class having a Charter form of government, such notice may be published in a newspaper of general circulation within the City even though such newspaper is not qualified under the laws of Missouri for other legal notices. Such notice shall be published or posted at least seven (7) days prior to the date of the hearing. The notice shall include the assessed valuation by category of real, personal and other tangible property in the City for the fiscal year for which the tax is to be levied as provided by Subsection (3) of Section 137.245, RSMo., the assessed valuation by category of real, personal and other tangible property in the City for the preceding taxable year, for each rate to be levied the amount of revenue required to be provided from the property tax as set forth in the annual budget adopted as provided by Chapter 67, RSMo., and the tax rates proposed to be set for the various purposes of taxation. The tax rates shall be calculated to produce substantially the same revenues as required in the annual budget adopted as provided in this Chapter. Following the hearing the Board of Aldermen shall fix the rates of taxes, the same to be entered in the tax book. Failure of any taxpayer to appear at such hearing shall not prevent the taxpayer from pursuit of any other legal remedy otherwise available to the taxpayer. Nothing in this Section absolves the City of responsibilities under Section 137.073, RSMo., nor to adjust tax rates in event changes in assessed valuation occur that would alter the tax rate calculations.

Section 130.080. Assessment — Method of.

In the absence of a City Assessor, and until such City Assessor is duly appointed and qualified, it shall be the duty of the Mayor of the City to procure from the County Clerk of Atchison County, Missouri, on or before the first (1st) day of October of each year a certified abstract from his/her assessment books of all property within the corporate limits of the City made taxable by law for

1. Cross Reference — As to notice required for public meeting on tax increases, eminent domain, creation of certain districts, and certain redevelopment plans, §120.045.

State purposes and the assessed valuation thereof as agreed upon by the Board of Equalization, which abstract shall be immediately transmitted to the Board of Aldermen, and it shall be the duty of the Board of Aldermen to establish by ordinance the rate of taxes for the year.

Section 130.090. Clerk to Prepare Tax Books. [R.O. 2013 §135.100]

When the Board of Aldermen shall have fixed the rate of taxation for any given year, it shall be the duty of the City Collector to cause to be prepared appropriate and accurate tax records, as returned by the Assessor and Board of Equalization, the amount of taxes, whether general or special, due thereon with the full amount of taxes levied and to be collected.

Section 130.100. Taxes Delinquent — When.

- A. On the first (1st) day of January of each year, all unpaid City taxes shall become delinquent and the taxes on real estate are hereby made a lien thereon.
- B. Each tract of land in the back tax book, in addition to the amount of tax delinquent, shall be charged with a penalty of eighteen percent (18%) of each year's delinquency except that the penalty on lands redeemed prior to sale shall not exceed two percent (2%) per month or fractional part thereof.

ARTICLE IV
Sales Tax

Section 130.110. Imposition of City Sales Tax. [R.O. 2013 §135.120; CC 1991 §140.220; Ord. No. 74.210 §1, 9-25-1979]

Pursuant to the authority granted by and subject to the provisions of Sections 94.500 to 94.570, 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 144.525, RSMo., and the rules and regulations of the Director of Revenue issued pursuant thereto. The rate of the tax shall be one percent (1%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within Tarkio, 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 Subsection (4) of Section 94.510, RSMo., and shall be collected pursuant to the provisions of Sections 94.500 to 94.570, RSMo.

Section 130.115. Local Use Tax. [Ord. No. 199.17, 4-11-2018²]

- A. Pursuant to the authority granted by, and subject to, the provisions of Sections 144.600 through 144.761, RSMo., a use tax for general revenue purposes is imposed for the privilege of storing, using or consuming within the City any article of tangible personal property. This tax does not apply with respect to the storage, use or consumption of any article of tangible personal property purchased, produced or manufactured outside this State until the transportation of the article has finally come to rest within this City or until the article has become commingled with the general mass of property of this City.

2. Editor's Note: This tax passed by majority vote at the election held 4-3-2018.

- B. The rate of the tax shall be two percent (2%). If any City sales tax is repealed or the rate thereof is reduced or raised by voter approval, the City use tax rate also shall be deemed to be repealed, reduced or raised by the same action repealing, reducing or raising the City sales tax.
- C. A use tax return shall not be required to be filed by persons whose purchases from out-of-State vendors do not in total exceed two thousand dollars (\$2,000.00) in any calendar year.

Section 130.120. Imposition of City Sales Tax for Street Improvements. [R.O. 2013 §135.130; CC 1991 §140.230; Ord. No. 140.230 §1, 1-22-2001]

Pursuant to the authority granted by and subject to the provisions of Sections 94.500 to 94.570, 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 144.525, RSMo., and the rules and regulations of the Director of Revenue issued pursuant thereto. The rate of the tax shall be one-half of one percent (.5%) on the receipts from the sale at retail of all tangible personal property or taxable services at retail within Tarkio, 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 Subsection (4) of Section 94.510, RSMo., and shall be collected pursuant to the provisions of Sections 94.500 to 94.570, RSMo.

Section 130.130. Imposition of Local Parks and Recreation Department Sales Tax. [Ord. No. 58-07 §1, 8-14-2007; Ord. No. 69-08 §1, 4-17-2008; Ord. No. 70-08 §1, 4-17-2008; Ord. No. 72-08 §1, 6-13-2008]

Imposition Of Tax. Pursuant to the authority granted by and subject to the provisions of Section 644.032, RSMo., a tax for the purpose of funding local parks from the effective date of imposition of said tax 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 144.525, RSMo., and the rules and regulations of the Director of Revenue issued pursuant thereto. The rate shall be one-half of one percent (.5%) on the receipts from the sale of retail on all tangible personal property or taxable services at retail within Tarkio, Missouri, if such property and such services are subject to taxation by the State of Missouri under the provisions of Sections 144.010 to 144.525, RSMo. The tax shall be in addition to any and all other sales taxes allowed by law and shall become effective on the first (1st) day of the second (2nd) calendar quarter after the Missouri Department of Revenue receives notice of adoption of the tax and shall be collected as provided by law. All revenue received from this tax shall be deposited in a special trust fund and shall be used solely for funding the local Parks and Recreation Department sales tax for so long as the tax shall remain in effect thereafter until repealed.

ARTICLE V
Enhanced Enterprise Zone Program

Section 130.140. Enhanced Enterprise Zone Program. [Ord. No. 31-05 §§1 — 4, 8-9-2005; Ord. No.

41-06 §§1 — 11, 6-13-2006]

- A. The Board of Aldermen of the City of Tarkio, in support of the Enhanced Enterprise Zone Program, hereby authorizes the establishment of incentives designed to promote investment and create jobs to qualified businesses eligible for zone benefits.
- B. Pursuant to Section 135.963, RSMo., the City of Tarkio hereby authorizes one hundred percent (100%) property tax abatement on improvements to real property not to include land or personal property for ten (10) years if qualified businesses employ five (5) new full-time equivalent employees that reside within Atchison County.
- C. Businesses within the following industry clusters will be eligible for Enhanced Enterprise Zone incentives provided they are located within the zone and make improvements to their property:
 - 1. Value-added, producer driven, agricultural industry as defined in Section 348.015(14), RSMo.
 - 2. Industries involved in research and development (NAICS 541).
 - 3. Industries involved in distribution/wholesale (NAICS 493 except for those businesses involved in the fireworks industry).
 - 4. Telecommunications (NAICS 517).
 - 5. Manufacturing (NAICS 31 — 33).
 - 6. Computer programming, data processing and storage and other related high tech fields (NAICS 541511).
- D. If one (1) of the above industries employs seventy-five (75) or more full-time equivalent employees, one hundred percent (100%) property tax abatement on improvements to real property will be made available for fifteen (15) years.
- E. Exemption is applicable to the following political subdivisions:
 - E. State of Missouri
 - E. County General
 - E. Special Road and Bridge
 - E. County General Special Road District
 - E. Tarkio R-1 School
 - E. Rock Port R-2 School
 - E. Fairfax R-3 School
 - E. City of Tarkio
 - E. City of Rock Port
 - E. City of Fairfax

- E. City of Westboro
- E. Village of Watson
- E. Tarkio Fire District
- E. West Atchison Rural Fire
- E. Fairfax Fire District
- E. Westboro Rural Fire District
- E. Tarkio Special Road District
- E. Watson Special Road District
- E. Langdon Special Road District
- E. Atchison County Library
- E. S.B. 40 Finance Control Board
- E. Atchison County Health Center
- E. Atchison Holt Ambulance District
- E. Senior Citizen Services
- F. Applicants for the Enhanced Enterprise Zone must make application to the Atchison County Assessor's office and the Atchison County Development Corporation (ACDC) prior to any improvements being made to the property. The application must contain a construction time line with an anticipated end date of construction. It must also contain a description of the scope of business as well as the number and proof in the form of W-2s and State and Federal quarterly reports of all current employees at the location where the improvements to real property will be made.
- G. After the application is received by the Atchison County Assessor and ACDC, the executive director of ACDC will call a meeting of the members of the Atchison County Enhanced Enterprise Zone Advisory Committee as well as the Atchison County Commission, Clerk, Collector and Assessor to review the application to determine if the applicant meets the qualifications of the Atchison County Enhanced Enterprise Zone as set forth in this Section.
- H. Should the application be approved by the Atchison County Enhanced Enterprise Zone Committee, one hundred percent (100%) of taxes on improvements to real property will be abated from the date of approval by the Enhanced Enterprise Zone Advisory Committee. The construction period will count toward the ten (10) years of total of abatement.
- I. The industry must provide notification in the form of a letter to the Atchison County Assessor and ACDC when construction is completed. If extenuating circumstances prevent the industry from meeting the construction end date in the original application approved by the Enhanced Enterprise Zone Advisory Committee, notification in the form of a letter detailing the circumstances that prevented the completion of construction must be made to the Atchison County Assessor and ACDC prior to the end date provided in the original

application. The Enhanced Enterprise Zone Advisory Committee will review the circumstances and determine if an extension should be granted.

- J. The first May first (1st) following the end date of construction, the industry will be required to provide a notarized affidavit of proof of five (5) new full-time equivalent employees to the Atchison County Assessor and ACDC. The affidavit should include documentation such as W-2s, State and Federal quarterly reports and utility bills for the five (5) new full-time equivalent employees. If this documentation is unavailable, the industry will provide other documents as requested by the Atchison County Assessor.
- K. If the industry does not meet the employee requirement at the first May first (1st), the industry will be placed on the tax roll. The industry will also be responsible for previous years of abatement plus interest and penalties. If the industry fails to meet the employee requirement the first May first (1st), they will be ineligible for any abatement through the Enhanced Enterprise Zone from that date forward.
- L. Any abatement or exemption provided for within the Enhanced Enterprise Zone designated area on an individual parcel of real property shall cease after a period of thirty (30) days of business closure, work stoppage, major reduction in force, or a significant change in the type of business conducted at that location. For the purposes of this Enhanced Enterprise Zone, "work stoppage" shall not include strike or lockout or time necessary to retool a plant, and a "*major reduction in force*" is defined as a reduction of ninety-five percent (95%) or greater reduction in the number of persons actually working at that location. Any owner or new owner may reapply for exemption, but cannot receive the abatement or exemption for any period of time beyond the original life of the Enhanced Enterprise Zone.