

## CHAPTER 21

### COLLECTION OF DELINQUENT TAXES

#### Definition

2100. Definitions.

The following words and phrases have the following meanings.

2101. Collecting Authority.

Collecting Authority shall mean the county official or officials charged by law or ordinance with collection of taxes of any kind. (Ord. 64, Sec. 4.27.a, Eff. 1-1-75)

2102. Receiving Agency.

Receiving Agency shall mean the agency, authority, official, board, commission or other body entitled to receive tax funds after they are collected, and to expend those funds for public purposes. (Ord. 64, Sec. 4.27.b, Eff. 1-1-75)

2103. - 2109. RESERVED

#### PURPOSES

2110. Taxes, Prompt Collection.

It is hereby declared to be in the interest of the citizens and taxpayers of Jackson County that all taxes levied by law for county and other public purposes be promptly collected, that all delinquent taxes be fairly and promptly enforced and collected by all lawful means available to the Collecting Authority or his lawful agents or attorneys and that when collected, tax monies be transmitted to the appropriate receiving agency as soon as is practicable. (Ord. 64, Sec. 4.28, Eff. 1-1-75)

2111. Investment to Be Prompt.

It is declared to be in the interest of the citizens and taxpayers that tax monies collected be promptly invested in behalf of the county, or appropriate receiving agency, to earn the maximum return consistent with flexibility and prompt transmittal to the receiving agency, pending the transmittal by the Collecting Authority. (Ord. 64, Sec. 4.28, Eff. 1-1-75)

2112. - 2119. RESERVED

#### COLLECTION PROCEDURES

2120. Collecting Authority, Powers and Duties Generally.

The Collecting Authority shall make every reasonable effort to ensure prompt and fair

collection of all taxes, shall have such powers and duties as may be prescribed for county collectors by state law, and shall file such reports at such times as may be required by state law. (Ord. 64, Sec. 4.29, Eff. 1-1-75; Ord. 3905s, Eff. 07/25/07)

2121. Collection, First Report to Legislature.

On or before the fifteenth day of November of each year, the Collecting Authority shall report to the County Legislature, in dollar amount the total taxes billed. (Ord. 64, Sec. 4.29, Eff. 1-1-75; Ord. 1611; Eff. 12/01/87)

2122. Report on Status of Collections.

Each month, the Collecting Authority shall report to the clerk of the county legislature and legislative auditor on the status of collections for the most current tax year and the two immediately preceding tax years, as to both actual dollar amounts collected and collections as a percentage of dollar amounts originally billed, with separate reports for real estate and personal property accounts. By January 1, 2012, the report for real estate accounts shall include separate categories for property in the commercial, residential, and agricultural classifications. By that same date, the report for personal property accounts shall include separate categories for individual and business personal property classifications. (Ord. 64, Sec. 4.29, Eff. 1-1-75; Ord. 1611, Eff. 12/01/87; Ord. 3905s, Eff. 07/25/07)

2123. Report on Delinquent Accounts.

On or before March 15 of each year, the Collecting Authority shall report to the clerk of the county legislature and legislative auditor, by owner name, the fifty tax parcels with the greatest tax delinquencies, in the categories of real estate, business personal property, and individual personal property, as of February 28 of that year. (Ord. 64, Sec. 4.29, Eff. 1-1-75; Ord. 1611, Eff. 12/01/87; Ord. 3905s, Eff. 07/25/07)

2124. Delinquent Taxes Certified.

On or before April fifteenth of each year the Collecting Authority shall certify all delinquent taxes, with the name and last known address of the taxpayer (and, if applicable, the description of the property affected) to the County Counselor. (Ord. 64, Sec. 4.29, Eff. 1-1-75)

2125. Enforcement.

The County Counselor shall proceed to use legal means available to enforce payment of the certified delinquent taxes. (Ord. 64, Sec. 4.29, Eff. 1-1-75)

2126. Independent Counsel.

Where the Collecting Authority is entitled by law to secure counsel independently for the

collection of taxes, the Collecting Authority may satisfy this requirement of directing retained counsel to produce in the appropriate manner. (Ord. 64, Sec. 4.29, Eff. 1-1-75)

2127. Land Tax Foreclosure Sales, Notice to Taxpayer.

The Collecting Authority shall send a notice of the date, location and time of sale of property in foreclosure of tax liens pursuant to Sections 141.210 to 141.810, R.S.Mo., to the persons named in the petition as being the last known persons in whose names tax bills affecting the respective parcels of real estate described in the petition were last billed and to any other persons with legal or equitable interests therein who have notified the Collecting Authority in writing of such interests. This notice shall be made by certified mail with return receipt requested. (Ord. 476, Sec. 1, Eff. 03/10/77)

2127.1 When Notice to be Given.

The Collecting Authority shall mail such notices of sale concurrently with the beginning of the publication of the sale pursuant to Section 141.540, R.S.Mo. (Ord. 476, Sec. 1, Eff. 03/10/77)

2127.2 Proof of Notice, Procedure.

Proof of the giving of all notices required by this ordinance shall be made by affidavit of the person giving the notice. The affidavit shall include the names and addresses of all persons notified. The affidavit shall be filed in the suit with the circuit court administrator. The Collecting Authority shall retain as a public record for three years following the date of the filing of the foreclosure petition all return receipts and all envelopes and notices returned undelivered. (Ord. 476, Sec. 3, Eff. 03/10/77)

2127.3 Foreclosure Sale Notice, Failure to Comply.

The failure of the Collecting Authority to comply with the terms of this ordinance as to any parcel of real estate shall cause such parcel to be removed from the sale and such parcel shall not be offered at the public sale. Any such parcel removed from the sale for failure to comply with the terms of this chapter shall be included in the next succeeding public sale, subject to the terms of this ordinance, unless properly redeemed according to law prior to the time of that public sale. (Ord. 476, Sec. 4, Eff. 03/10/77)

2128. Land Tax Foreclosure Sales, Informational Notice to be Posted on Property.

The Collecting Authority shall enter upon property subject to foreclosure of tax lien and post a written informational notice in any conspicuous location on said property, which shall be in substantially the following form:

The property legally described as \_\_\_\_\_, and more commonly known as \_\_\_\_\_ is currently involved in delinquent land tax collection proceedings brought by Jackson County, Missouri, pursuant to Chapter 141 of the Revised

Statutes of Missouri and may be sold for delinquent payment of taxes. All concerned persons should contact the Jackson County Department of Collection, 415 East 12th Street, Kansas City, Missouri, telephone 816-881-3232. Please refer to File Number \_\_\_\_\_. (Ord. 700, Sec. 1, Eff. 05/16/79)

2128.1 When Informational Notice to be Posted.

The informational notice(s) shall be posted at any time as determined by the Collecting Authority during the delinquent land tax collection proceedings; however, in no event shall the posting occur less than fourteen days prior to the sale of the property. (Ord. 700, Sec. 3, Eff. 05/16/79)

2128.2 Informational Notices, Personal Service.

Before the informational notice is attached to the property, or fixture or improvement thereon, an attempt shall be made to determine if an owner of record of the subject property is on the premises and, if so, to deliver the informational notice to that person personally. (Ord. 700, Sec. 3, Eff. 05/16/79)

2128.3 Fees, Informational Notices for Land Tax Foreclosure Sales.

The Collecting Authority shall charge a fee of \$30 to pay the cost of posting the informational notices required by this ordinance. (Ord. 700, Sec. 4, Eff. 05/16/79)

2128.4 Foreclosure Sale Informational Notices, Failure to Post.

The failure of the Collecting Authority to post informational notice(s) on any property does not affect the validity of any proceeding brought pursuant to the Land Tax Collection Law, Chapter 141, RSMo. (Ord. 700, Eff. 05/16/79)

2129. RESERVED

DISTRIBUTION OF TAXES

2130. Revenue Distribution, Transmittal of Collections.

Beginning on the fifteenth of November of each tax year the Collecting Authority shall transmit to all Receiving Agencies for which taxes are collected by the collecting authority a distribution of tax monies collected. (Ord. 64, Sec. 4.30, Eff. 1-1-75)

2131. Distribution of Revenue, Frequency.

The distribution of tax monies collected shall be transmitted no less frequently than the fifteenth and thirtieth days of each month (except in February the second distribution shall be transmitted on the twenty-eighth). (Ord. 64, Sec. 4.30, Eff. 1-1-75)

2132. Revenue Distribution, Basis.

The distributions shall be made on the following basis. (Ord. 64, Sec. 4.30, Eff. 1-1-75)

2132.1 Included Distributions.

Distributions to receiving agencies shall include distribution of all tax monies collected with the exception of taxes paid under protest identified by taxing jurisdiction as of the day next preceding the transmittal dates provided in this chapter and shall be to the Receiving Agencies for the taxing jurisdictions so identified. (Ord. 64, Sec. 4.30 (1), Eff. 1-1-75)

2132.2 Unidentified Collections.

The distributions to receiving agencies shall also include distributions of collections on hand but not yet identified by taxing jurisdiction, as of the day next preceding the transmittal date.

a. Basis of Transmittals.

Transmittals of unidentified collections shall be made to Receiving Agencies in amounts based on the ratio that the taxes billed for each jurisdiction bears to the total taxes billed for all jurisdictions after taking into account all previous distributions transmitted to the Receiving Agencies for the current tax year and the amounts of identified collections transmitted to each Receiving Agency at the same time.

b. Advance Distribution of Unidentified Collections.

At no time will an advance distribution of unidentified collections be made to any Receiving Agency by the Collecting Authority when the Receiving Agency has previously received, or with the concurrent transmittal of identified collections would be receiving amounts bringing the total of distributions for the current tax year to the Receiving Agency to seventy-five percent (75%) of the total amount of taxes billed for the jurisdiction for the current tax year.

c. Taxes Paid Under Protest.

No tax monies paid under protest to the Collecting Authority shall be subject to advance distribution. (Ord. 64, Sec. 4.30(2), Eff. 1-1-75)

2132.3 No Personal Liability.

In making the distributions in accordance with the provisions of Section 2132.2, the Collecting Authority shall not be personally liable for any of those collections transmitted. (Ord. 64, Sec. 4.30(3), Eff. 1-1-75)

2133. Collection of Merchant's License Issuance Fee.

Pursuant to section 150.150, RSMo, the Collecting Authority is authorized to bill and collect an annual fee of twenty-five (\$25.00) dollars for the issuance and renewal of licenses required under chapter 150, RSMo. Said issuance fees shall be distributed by the Collecting Authority to the general fund. The Legislature may authorize annual

adjustments to these issuance fees based upon the consumer price index for a total license issuance fee not to exceed one hundred (\$100.00) dollars. (Ord. 4036, Eff. 9-29-08)

2134. -2139. RESERVED

#### INVESTMENT PENDING DISTRIBUTION

2140. Revenue, Investment Required.

All taxes collected by the collecting authority shall be invested within two (2) days of collection by the Collecting Authority in U.S. Treasury Bills and shall remain so invested until required for distribution in accordance with Sections 2130. through 2132. (Ord. 64, Sec. 4.31, Eff. 1-1-75)

2141. Collections Not Distributed Within Thirty Days.

If for any reason, it can be determined at the time of collection that collections cannot lawfully be distributed to taxing jurisdictions within thirty (30) days or more, those collections shall be invested in bank certificates of deposit. (Ord. 64, Sec. 4.31, Eff. 1-1-75)

2141.1 Purchase of Certificates of Deposit.

The certificates of deposit shall be purchased from banks in Jackson County offering the highest dollar amount of interest based on written sealed bids solicited from all banks in Jackson County. (Ord. 64, Sec. 4.31, Eff. 1-1-75)

2142. Interest Earned On Tax Money To Be Distributed.

All interest earned on the funds invested by the Collecting Authority shall be distributed to the Receiving Agencies to which the funds or portions of those funds are ultimately identified. (Ord. 64, Sec. 4.31, Eff. 1-1-75)

2143. Time of Interest Transmittal.

The interest distributions are to be made by the Collecting Authority at the time of the transmittal next following identification and receipt of the interest by the Collecting Authority. (Ord. 64, Sec. 4.31, Eff. 1-1-75)