

Chapter 28--Real Estate Taxes, Personal Property Taxes and Transportation Tax

28.010. Real Estate and Personal Property Taxes Due, When. Real Estate and Personal Property Taxes shall be due on November 1st of each year, and shall become delinquent on December 31st of each year.

28.020. Delinquent Taxes, Penalty. Failure to pay real estate or personal property taxes by December 31st of each year shall result in a penalty being added to the tax bill. The amount of the penalty shall be one (1%) percent of the tax amount due per month, not to exceed ten (10%) percent.

28.030. Date of payment, how determined. Postmark or date of receipt if there is no postmark, shall determine the date of payment for purposes of this Chapter.

28.040. Transportation Tax. Pursuant to RSMo. Section 94.705, the Board of Alderman of the City of Sarcoxie, Missouri, hereby imposes a sales tax for transportation purposes enumerated in Section 94.700(9), said tax to be levied on the receipts from the sale at retail of all tangible personal property, or taxable services at retail, with the rate of said tax to be one-half (1/2) of one (1%) percent. Revenue generated by the transportation tax shall be sequestered in a separate account, and expended solely for transportation purposes as defined in RSMo. Section 94.700(9), including the construction, reconstruction, repair and maintenance of streets, roads and bridges within the City. The tax shall terminate and expire as determined in an ordinance subsequently adopted, or, if there be no subsequent terminating ordinance, then said tax shall terminate on January 1, 2004.