

Chapter 130

TAXATION AND FINANCE

ARTICLE I

Fiscal Year

Section 130.010. Fiscal Year Established. [CC 1992 § 24.010]

The fiscal year for the City of Center shall begin January 1 through December 31 of each year.

ARTICLE II

Budget

Section 130.020. Budget Required — Contents — Expenditures Not To Exceed Revenues.

- 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.
- 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.

- 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.

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.

Section 130.060. Debt Limited. [CC 1992 § 24.070]

The City shall not incur any debts which aggregate an amount greater than the anticipated revenues for the budget year without the approval of the voters of the City, as required by law.

Section 130.070. Budget Calendar. [CC 1992 § 24.080; Ord. No. 171 § 1, 10-3-2001]

- A. The Budget Officer shall prepare the City budget in accordance with the following calendar:
 - 1. July of each year, the Budget Officer will collect the data necessary and make preliminary revenue estimates for the coming fiscal year. He/she will estimate expenditures for the present year, and note expenditures and revenues for the previous two (2) fiscal years.

2. August of each year, the Budget Officer will request from each City Officer a statement of expenditures requested for the coming year.
3. September of each year, the Budget Officer will review the departmental requests and make his/her final revenue estimates for the coming fiscal year, and will confer with department heads to discuss these requests.
4. October of each year, the Budget Officer will begin assembling the City budget.
5. November of each year, the Budget Officer will confer with the Mayor, and any such other officers as the Mayor may designate, for the preparation of the City budget for the next fiscal year to be submitted to the Board of Alderman.
6. The budget shall be submitted to the Board of Aldermen at the regular meeting in December of each year.

Section 130.080. Budget Procedures. [CC 1992 § 24.090]

To the maximum extent practical, and to the extent it does not conflict with State law, this Code, or other ordinances, the budget shall be prepared in accordance with "A Guide to Budgeting for Missouri Municipalities," published by the Missouri Municipal League.

ARTICLE III
Levy Of Taxes ¹

Section 130.090. Board Of Aldermen 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 130.100. 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

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.

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 130.110. 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 Ralls County, Missouri, on or before the first 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 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 130.120. Clerk To Prepare Tax Books.

When the Board of Aldermen shall have fixed the rate of taxation for any given year, it shall be the duty of the City Clerk to cause to be prepared 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 City Collector with the full amount of taxes levied and to be collected.

Section 130.130. Taxes Delinquent — When.

- A. On the first 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 Taxes

Section 130.140. Imposition Of Sales Tax. [CC 1992 § 83.010]

Pursuant to authority granted by and subject to the provisions of Sections 94.500 to 94.570, RSMo., a tax for general purposes is 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 of the State of Missouri 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 the City of Center, Missouri, if such property and taxable services are subject to taxation by the State of Missouri under provisions of Sections 144.010 to 144.510, RSMo. The rate shall be collected pursuant to the provisions of Sections 94.500 to 94.570, RSMo. This Section is in accordance with Ordinance No. 107, passed by the Board of Aldermen of the City of Center on April 8, 1975, and approved by the voters of the City of Center.

Section 130.150. Transportation Sales Tax. [Ord. No. 209 § 1, 3-2-2011²]

A transportation sales tax at the rate of one-half of one percent (1/2 of 1%) on the receipts from all retail sales or taxable services at retail within the City is hereby imposed upon all sellers within the City 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 by Sections 144.010 to 144.525, inclusive, RSMo., and the rules and regulations of the Director of Revenue of the State of Missouri issued pursuant thereto. Such tax may be used for the purpose of maintaining, improving and repairing public streets and roadways. The tax authorized by this Section shall not be effective until there has been compliance with the terms and provisions of the underlying ordinance.

ARTICLE V
Expenditures Of City Funds

Section 130.160. Appropriations. [CC 1992 § 27.010; Ord. No. 187, 10-6-2004]

In all cases where the City shall be indebted to any person, company or corporation on any account whatever, when the said account has been duly approved for payment by the Board of Alderman, a check for the amount of such indebtedness found to be due and owing shall be issued and shall be drawn upon the proper fund of the City in the proper bank, and shall be signed by the City Treasurer, Mayor, or person authorized to execute such check, provided that no such check shall be issued without authorization by ordinance duly passed and approved by the Mayor and Board of Alderman.

Section 130.170. No Check Drawn Unless Sufficient Funds. [CC 1992 § 27.030]

No check shall be drawn upon the City Treasury, nor shall any ordinance appropriating money be passed, unless there is an unexpended balance to the credit of the City in the fund and the Treasury upon which such check is drawn, or a sufficient sum of unappropriated money in the fund in the Treasury upon which such ordinance shall draw.

Section 130.180. Ordinance For Payment Of Money, Refer To Treasurer. [CC 1992 § 27.040]

Every bill for an ordinance that contemplates the payment of money shall, upon its second reading, be referred to the City Treasurer, or the person acting as Treasurer and having the

2. Editor's Note: This ordinance passed at the election held 4-5-2011.

custody of the City's funds, for the endorsement of that individual to the effect that if sufficient sums stand to the credit of the City unappropriated in the fund covered by such ordinance to meet the requirements of such bill.

Section 130.190. Checks; Form. [CC 1992 § 27.050]

All checks drawn on any account of the City shall be drawn in favor of the person, company, or corporation to whom the amount shall be allowed, and no other person, company, or corporation; and shall be in the regular and customary form required by this Article and accepted in general business practices.