AGENDA ITEM

TO: Mayor and City Council

FROM: Barbara J. O'Connor, CMC, City Clerk

DATE: March 31, 2011

RE: Certify Taxes and Approved Abatement List

Issue

Each year the delinquent personal and real estate taxes are certified to Council and to Clinton and DeKalb Counties. Staff also annually presents to Council a list of delinquent taxes for publication and an abatement list for personal property deemed uncollectible.

According to Policy, a small ad notifying citizens of the pending publication of the delinquent list will be published. This has proven somewhat effective in the past to help in the collection of some of the delinquent accounts. The abated personal property taxes are turned over to our collection agency for further action.

Action

I will need a motion to accept the certification of taxes; to abate the personal property tax according to policy; and to publish the list of delinquent taxes in the *Cameron Citizen-Observer*.

Resolution 2011-5

A RESOLUTION OF THE CITY OF CAMERON, CLINTON AND DEKALB COUNTIES, MISSOURI, ADOPTING AN UPDATED REAL ESTATE AND PERSONAL PROPERTY TAX POLICY

WHEREAS, the City of Cameron adopted a Real Estate and Personal Property Tax Policy by Resolution 1993-1 in April 1993; and

WHEREAS, it is necessary from time to time to review and revise policies to keep pace with changing times and the local environment; and

WHEREAS, an amendment is requested to grant the City Manager authority to extend payment time for Personal Property Taxes for military personnel stationed overseas.

NOW, THEREFORE, BE IT RESOLVED by the Mayor of the City of Cameron, Clinton and DeKalb Counties, Missouri, that the revised Real Estate and Personal Property Tax Policy attached hereto and made a part hereof is hereby adopted.

Passed and approved this 4th day of April 2011.

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Mayor Dennis M. Clark

ATTEST:

_____
City Clerk

CITY OF CAMERON

REAL ESTATE AND PERSONAL PROPERTY TAX POLICY

Real estate and personal property tax statements will be prepared promptly upon receipt of information from Clinton and DeKalb Counties. Tax statements will be mailed to tax payers between October 1 and October 15 unless tax information is not received in a timely manner from the counties. Tax statements will be processed and mailed as quickly as possible when the information is received. Any account with delinquent taxes will have "Back Taxes" stamped on the statement mailed.

Real estate and personal property taxes are due and payable November 1. Taxes become delinquent January 1 of the following year. A penalty of four percent (4%) will be assessed in January. The penalty will increase two per cent per month up to eighteen percent (18%). Monies paid on tax accounts with delinquent taxes will be applied to the oldest tax bill. Partial payment on any tax account will not be accepted.

Second notices will be mailed between February 1 and February 15 following the year due.

A list of delinquent taxes as of April 1 will be presented to Council at the first meeting in April. After Council review, any personal property account having had no tax due for three consecutive years, but having delinquent balances prior to that time will be abated from the tax book.

Delinquent real estate taxes will be handled according to Missouri Statutes.

A list of delinquent taxes will be published in the local newspaper following Council review in April.

Military Extensions: The City Manager, or his designee, shall have the authority to extend payment due dates for active U.S. military personnel who are stationed outside the United States. Such extensions are expected to be for up to one (1) year except upon receipt of written evidence of injury, hospitalization, expected redeployment or similar extenuating militarily-related circumstances. The Applicant shall submit evidence of anticipated overseas deployment in the form of a valid military order or letter signed by the commanding officer. Personal property taxes on vehicles if due during deployment may be paid within sixty (60) days of return to the U.S. without penalty.