

**AN ORDINANCE OF THE CITY OF LAKE ANNETTE, MISSOURI ("CITY")  
AMENDING CHAPTER 115: TAXATION AND REVENUE, SECTION 115.040: TAX  
COLLECTION, AUTHORIZING THE CITY OF LAKE ANNETTE TO ENTER INTO  
AN AGREEMENT WITH CASS COUNTY ("COUNTY") ALLOWING THE COUNTY  
COLLECTOR ("COLLECTOR") TO HANDLE THE COLLECTION OF ANNUAL  
TAXES.**

**WHEREAS**, The City of Lake Annette and Cass County are authorized under Article VI, Section of the Missouri Constitution and Sections 50.332 and 70.220, RSMo, to enter into certain cooperative agreement for collection of taxes;

**WHEREAS**, the parties believe it to be mutually advantageous for Cass County, to collect taxes for the City of Lake Annette for an agreed compensation.

**NOW THEREFORE**, be it ordained by the Board of Aldermen of the City of Lake Annette, Missouri as follows:

**SECTION 1** - The County agrees to create, on behalf of the City, tax billing amounts relating to all real and personal property located with the City boundaries. Such billing amounts are to be included and identified separately on tax bills generated on taxable property with the boundaries of the City.

**SECTION 2** – The County, through the Collector, hereby agrees to bill and collect, on behalf of the City, all taxes due and owing the City for taxable property within the boundaries of the City.

**SECTION 3** – The County agrees that the City shall have access during reasonable times, and under the supervision of the Collector, to records relating to the City taxes accumulated under the tax collection system.

**SECTION 4** – The Collector agrees to remit to the City the receipts due the City at the same time the Collector remits other receipts similarly collected on behalf of other cities with the County, provided however, that there shall be a remittance to the City at least once per month at which time the Collector shall provide a Statement of Monthly Collections and Distribution Report.

**SECTION 5** – The City shall fix its ad valorem property tax rates in accordance with the timeframe established by Section 67.110, RSMo.

**SECTION 6** – The parties agree that the Collector shall have the responsibility for collection of all current and delinquent real and personal property taxes, including penalties, interest, and fees. Such collection shall be conducted in accordance with applicable law.

**SECTION 7** – Sections 67.398 and 71.285, RSMo authorize a City to recover nuisance abatement costs by certifying them for addition to the annual real estate tax bill. The City agrees that if it intends to request that certain nuisance abatement costs be added to an annual real estate tax bill, it shall submit to the Collector, no later than September 1<sup>st</sup>, a Nuisance Abatement Cost Certification in a form provided by the Collector.

**SECTION 8** – The Collector shall withhold a sum equal to 3.5% of all taxes, penalties and fees collect by the Collector on behalf of the City as compensation for the services herein provided and such sum shall be deposited in the Cass County general revenue fund.

**SECTION 9** – The penalty authorized by Section 52.290, RSMo for delinquent taxes shall be retained by the County and distributed as provided therein.

**SECTION 10** – This Agreement represents the entire agreement between the parties with respect to the subject matter hereof.

**SECTION 11** – Any party may terminate this Agreement at any time for any reason upon thirty (30) days written notice to the other party.

**SECTION 12** – The parties do not intend to confer any benefit hereunder on any person, firm or other entity other than the parties hereto.

**SECTION 13** – That a copy of this ordinance shall be kept on file in the office of the City Clerk.

**SECTION 14** - That this ordinance shall go into effect upon the date of its passage and approval.

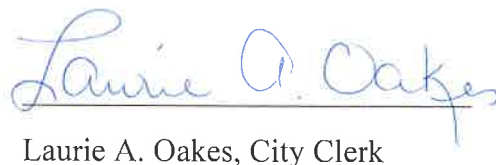
Read twice by title only and passed by the Board of Aldermen on the 9<sup>th</sup> day of July 2019.

APPROVED:



Angela Hansen, Mayor

ATTEST:



Laurie A. Oakes, City Clerk