

COMPARED VERSION
NEW ORDINANCE TO CODE BOOKS

ORDINANCE NO. 150531

Amending Chapter 2, Article XI, Division 5, Code of Ordinances, entitled Payment of Special Assessments, to add a new Section 2-1726, and amending Chapter 68, Articles I through V, of the Code of Ordinances, entitled Taxation, by repealing certain sections and amending certain sections by enacting new sections in lieu thereof on the subject of assessment, levy, and collection of real and personal property taxes.

WHEREAS, the subject of Chapter 2, Article XI, Division 5, Code of Ordinances, is the special assessment levy and collection process; and

WHEREAS, various sections of Chapter 2, Article XI, Division 5, were recently modified pursuant to Ordinance No. 130937, passed December 19, 2013, to simplify and standardize the special assessment levy and collection process; and

WHEREAS, further refinement of the special assessment levy and collection process is necessary to allow for the abatement of special assessments that are no longer enforceable because the statute of limitations to file suit to enforce the lien has expired; and

WHEREAS, the subject of Chapter 68, Articles I through V, Code of Ordinances, is the assessment, levy, and collection of real and personal property taxes; and

WHEREAS, various sections in Chapter 68, Articles I through V, are obsolete because of provisions describing licenses or taxes which have been repealed or replaced, including the city motor vehicle license and the merchants and manufacturers tax; and

WHEREAS, various provisions contained in Chapter 68, Article II, on the assessment of real and personal property by the City have become obsolete because assessments are now performed by the counties and not by City officials; and

WHEREAS, Chapter 68, Articles III and IV, concerning the operation of the City Board of Equalization and the City Board of Delinquent Tax Adjustment are obsolete because these boards no longer exist; and

WHEREAS, Chapter 68, Article V, concerning the payment and collection of property taxes contains various outdated provisions, and needs to be amended to reflect current payment and collection practices; NOW, THEREFORE,

BE IT ORDAINED BY THE COUNCIL OF KANSAS CITY:

ORDINANCE NO. 150531

Section 1. That Chapter 2, Article XI, Division 5, Code of Ordinances of the City of Kansas City, Missouri, entitled Payment of Special Assessments, is hereby amended by adding a new Section 2-1726, entitled Abatement of special assessments, to read as follows:

Sec. 2-1726. Abatement of special assessments.

Pursuant to Section 818 of the City Charter, which allows the abatement of special taxes or assessments in correction of a clerical error or as otherwise provided by law, including by ordinance, the director of finance, upon the advice of the city attorney, shall have the authority to abate any special tax or assessment that the city attorney determines is legally unenforceable because the statute of limitations to file suit to enforce the lien has expired.

Section 2. That Chapter 68, Article I, Code of Ordinances of the City of Kansas City, Missouri, is hereby amended by repealing Sections 68-1 through 68-7 and enacting in their place new Sections 68-1 through 68-6 to read as follows:

ARTICLE I. IN GENERAL

Sec. 68-1. Owner on January 1 liable for payment of tax on property.

Every person owning or holding real property or tangible personal property subject to taxation for municipal purposes on January 1 of any calendar year, including all property on that day, shall be liable for taxes thereon for such year.

Sec. 68-2. Abatement of tax by director of finance.

The director of finance may, at any time prior to the sale of any lot or tract of land for delinquent taxes, or suit brought for tangible personal property taxes, abate any particular tax because the tax has been paid, or for mistake in entering it against the wrong lot or tract, or in case of any personal tax against the wrong person, and correct any mistake in computing or extending any tax so entered. ~~He shall in each case make a permanent record of his~~Upon the advice of the city attorney the director of finance shall abate any city tax on real or personal property that the city attorney determines is legally unenforceable because the time to file suit to enforce the lien has expired under the statute of limitations. The director of finance shall in each case make a permanent record of the action in making such abatements and corrections and shall at once certify the abatements and corrections to the proper custodian of the books, who shall at once note such action on the proper land or personal tax book and other proper records of the city, in such a way as to show clearly what has been done, and when, but without erasing or altering the prior entries of taxes on the book or record.

Sec. 68-3. Use of copies of tax books and records as evidence.

The tax books and all other books and papers made or kept by the ~~commissioner of accounts, treasurer, assessor,~~ director of finance or other officer of the city, in any manner relating to any tax, shall be received in all courts as evidence of all the facts stated therein, and of the validity of the tax, costs, interest and penalty therein appearing, and a copy of so much of any of such books and papers as relates to the tax in question, certified to by the ~~commissioner, treasurer, director~~ of ~~accounts, finance~~ or any other officer of the city having the books and papers in charge, shall be received in evidence in like manner and with like effect.

Sec. 68-4. ~~Collection of annual special assessments.~~

~~The annual special assessments provided for in sections 60 and 62 of the Charter, unless otherwise provided by ordinance, shall be collected and enforced under and pursuant to all the provisions of this chapter, and in the same manner and with the same effect as if such annual special assessments were general taxes on real estate.~~

~~Sec. 68-5. Time and rate of tangible personal property tax and tax on motor vehicles.~~

The tax to be levied upon all tangible personal property ~~except motor vehicles~~ shall be levied at the same time and at the same rate as that levied upon real estate for the same fiscal year.

~~(a) The tax to be levied upon motor vehicles shall be levied on or before February 1 of each year and shall become due and payable at the time the city motor vehicle license is required, and shall become delinquent as provided in section 68-171. If a city motor vehicle license is not required, such tax shall become due and payable and delinquent as provided in section 68-171.~~

Sec. 68-6. ~~Card and looseleaf~~ 5. Tax records.

The director of finance, ~~the assessor, the commissioner of accounts and the city treasurer are or his designee is~~ hereby authorized and directed to keep all records pertaining to ~~assessments and~~ taxes on both real estate and tangible personal property on ~~separate sheets or cards, either bound or unbound.~~ any permanent medium, including electronic medium. Such ~~separate sheets or cards~~ records shall be the official ~~and original assessment and~~ tax records of the city and shall constitute the tax books of the city, within the meaning of this chapter.

Sec. 68-7. 6. Identification of real property.

(a) ~~For the purpose of identifying real property for taxation purposes, it shall be permissible to employ a numerical system which will assign permanently to each parcel of land an individual tract number, which shall be used in lieu of the description of property on bills and receipts for taxes.~~

(b) -Tract numbers shall be permanently assigned ~~by the assessor~~ and shall ~~relate~~correspond to ~~tax maps and the tract numbers of the parcels of land shown thereon~~numerical system of the county in which the parcel is situated. When such tract numbers have been once assigned, they shall be subject to change only when parcels of land are subsequently combined, apportioned or subdivided, or when such change is necessary for adaption to a county numerical system.

(c) -Records in the department of finance shall include adequate legal descriptions for each parcel of real property which can be readily related to the tract numbers employed on tax bills and receipts as provided for in this section.

Section 3. That Chapter 68, Article II, of the Code of Ordinances is hereby amended by changing the title from "Assessor and Assessments" to "Assessments and Levy of Property Taxes, and further amended by repealing Sections 68-41 through 68-55 in their entirety and enacting in their place new Sections 68-41 through 68-45, to read as follows:

ARTICLE II. ~~ASSESSOR AND~~ ASSESSMENTS AND LEVY OF PROPERTY TAXES

Sec. 68-41. ~~Assignment~~Levy of ~~assessment duties~~.

~~(a) The division of treasury is hereby designated as the division of assessments.~~

~~(b) The city treasurer is hereby designated as the city assessor.~~

Sec. 68-42. ~~Appointment and duties of deputies~~.

~~The assessor may appoint one or more competent deputies who shall have and exercise, under the supervision of the assessor, any and all the powers and duties of the assessor.~~

Sec. 68-43. ~~Notice of increased assessment or omitted assessment of motor vehicle~~.

~~If, in the judgment of the assessor, any assessment of any motor vehicle should be increased, the assessor shall give written notice of any such proposed increase in assessment by depositing such notice in the United States mail at least five days before a hearing shall be had, directed to the person owning or controlling the **property** affected, or his agent or representative. If the assessor shall discover that any motor vehicle subject to taxation for any previous year was not assessed, or for any cause escaped taxation for such year, he shall also give written notice, as secretary of the board, that such omitted property has been placed upon the tax rolls and assessed for such year. Each of such notices shall state the amount of such increased assessment and on omitted property shall state the amount assessed thereon, and shall state the date when such persons so notified~~

~~may appear before the board of equalization and show cause why such assessment should not stand. taxes.~~

Fixing levy rates at time of annual appropriation ordinance. By authority of section 811 of the City Charter, the City Council shall fix the tax levies on all real and

~~Sec. 68-44. Authority of assessor and deputies to administer oaths and examine property owners.~~

~~The assessor and his deputies are empowered and authorized to administer any oath relating to the assessment of property and may examine on oath any person concerning the tangible personal property for which he is liable to be assessed and the true value in money thereof.~~

~~Sec. 68-45. Assessment of real estate.~~

~~(a) Duties within the jurisdiction of assessor. The assessor shall enter on the permanent real estate tax record for each parcel of real estate the City subject to taxation the valuation of the land and of the improvements thereon, which valuation under the constitution and laws of Missouri. The levies shall constitute the assessment for the then ensuing year. When any property is not platted in lots or blocks, the assessor shall describe the property on the real estate tax record by any pertinent description, or he may require the owner thereof to furnish such description.~~

~~(a) Duties of owners. It shall be the duty of all owners of property not platted in lots or blocks to furnish to the assessor a sufficient description thereof and, in case of a failure of any such owner to furnish such description at least 15 days before the time be fixed for the return of the assessment, the assessor may require the city engineer to make and return to him a survey of such property, and the expenses of such survey shall be returned by the assessor, together with his assessment of the property, and shall be added to the tax to be levied upon the property, and collected as a part thereof at the time specified in Charter sections 805(g), 805(i), and section 2-1971 of the Code of Ordinances.~~

~~(b) Adjusting levy rates. After receipt of the notices of aggregate assessed valuation from the county clerks of the various counties in which the City is located, the Council will adjust or revise such levy rates to the extent provided by the constitution or laws of Missouri before certification of the rates for entry in the tax books of the various counties in which the City is located.~~

~~(c) Director of finance to deliver certified levy rates to the counties. The director of finance or his designee shall proceed in the manner provided by law to certify and deliver the annual levy rates not later than October first to the clerks of the various counties in which the City is located for entry in the tax books and for billing and collection.~~

~~Sec. 68-46. Assessment of omitted property.~~

~~If the assessor shall discover that any property subject to taxation for any previous year was not assessed, or for any cause has escaped taxation for such year, it shall be the duty of the assessor, in addition to the assessments for the then ensuing year, to assess such property for the year or years in which the property was untaxed. If the council elects to levy upon county assessments, it shall be the duty of the assessor to report any omitted property known to him to the appropriate county officials.~~

42. Assessed valuations for real and personal property.

In fixing the levies on all real and personal property within the jurisdiction of the city subject to taxation, and in revising the tax levies according to state law, the City Council shall rely on the aggregate assessed valuations listed in the tax books and supplied by the county clerks of the various counties in which the city is located.

Sec. 68-4743. Manner of assessment and taxation of corporate property.

The real property and tangible personal property of all corporations and companies within the city, including incorporated banks and such other corporations as are not exempted by state law, shall be assessed and taxed as the property of individuals is assessed and taxed.

Sec. 68-48. Assessment of property of certain corporations.

~~(a) *Railroad companies.* It shall be the duty of the assessor to procure from the county clerk of each of the counties, wherein the city is situated, a copy of the statement filed by the various railroad companies wherein they list all lands, machines and workshops, roundhouses and other buildings, goods, chattels and office furniture of whatsoever kind, situated in such county and not included in their returns to the state tax commission, and the city assessor shall, on or before August 10 of each year, certify to the county courts of such counties a statement of the assessments on such property of railroads and the director of records shall certify the rate percent levied by the city on all such property for municipal purposes for that year.~~

~~(b) *Other companies.* The assessor shall each year procure from the county clerk of each county wherein the city is situated copies of returns made by bridge, telephone, power and light companies, pipelines, express companies, railroads, street railroads, utilities and all other companies over which the state tax commission has original power of assessment and which are required by law to file their returns with the state tax commission, and he shall procure also copies of the certificates of the county courts of such counties to the state tax commission. All of such copies the assessor shall keep in the files of his office and shall deliver to his successor.~~

~~(c) *Comparison of certificates.* The assessor shall each year make a careful comparison of such certificates of the county courts with the property of such corporations assessable by the state tax commission, and make a tabulated, detailed report of all errors, omissions or undervaluations thereof to the city manager, and keep a copy of such report in the files of his office. It shall be the duty of the city engineer, the city~~

~~counselor and all other city officials, when requested by the assessor to do so, to aid the assessor in making such comparisons.~~

~~(d) *Correction of errors.* If it appears by the report that the rights of the city have been substantially affected by any mistakes, omissions or undervaluations, it shall be the duty of the assessor to appear before the state tax commission and make a showing of such errors. Copies of all plats, papers and arguments filed by the assessor with the state tax commission shall be kept on file in the office of the assessor, and delivered to his successor. Copies of the annual proceedings of the state tax commission shall also be kept in good order in the files of the assessor and delivered to his successor. It shall be the duty of the assessor to examine the findings of the state tax commission, and, if he ascertains that the city has not been allowed its pro rata share of the total valuation, he shall report such facts to the city manager, and it shall be the duty of the city manager to cause such facts to be presented to the state tax commission for correction.~~

~~Sec. 68-49. Estimated assessment.~~

~~(a) It shall be the duty of the assessor on the first Monday after January 1 of each year to make and return to the director of records an estimated assessment of all motor vehicles, as defined in section 40-291, that were in the city during the next preceding license renewal period, and to include in the assessment list all motor vehicles purchased or possessed by residents of the city on January 1 of that year. The estimated assessment shall be tabulated from the motor vehicle tax records that are made up from the city motor vehicle license records.~~

~~(b) It shall be the duty of the assessor on or before the third Monday in March of each year to make and return to the director of records an estimated assessment of all real property and of all tangible personal property, except motor vehicles, in the city on January 1 next preceding and not exempt from municipal taxation.~~

~~Sec. 68-50. Assessor's certificates.~~

~~(a) *Real estate.* Upon completion of his assessments, the assessor shall endorse upon the last page of the last volume of the permanent real estate tax records his certificate, verified by affidavit, that he has made diligent efforts to ascertain all taxable real estate situated in the city as derived from county records and that, so far as he has been able to ascertain, the valuations are correctly set forth in such records.~~

~~(b) 44. *Personal property.* Upon completion of his assessment, the assessor shall endorse upon the last page of the last volume of the personal property tax records his certificate, verified by affidavit, that he has made diligent effort to ascertain all tangible personal property taxable by the city as derived from county records and that, so far as he has been able to ascertain, the valuations are correctly set forth in such records.~~

~~(c) *Motor vehicles.* Upon completion of his assessment, the assessor shall endorse upon the last page of the last volume of the motor vehicle property records his~~

~~certificate, verified by affidavit, that he has made diligent effort to ascertain all motor vehicles taxable by the city and that, so far as he has been able to ascertain, the valuations are correctly set forth in such records.~~

~~Sec. 68-51. Presentation of assessments and valuations to council; levy of tax.~~

~~(a) On or before the third Monday in April the director of records shall present to the council the estimate of the gross valuation of real estate, and tangible personal property, except motor vehicles as described in subsection (b) of this section, except household goods, furniture, wearing apparel and articles of personal use and adornment as authorized in RSMo 137.010, and except the goods, wares and merchandise of merchants, and the raw material, finished products, machinery and equipment of manufacturers, and an estimate of the value of the property of railroad and utility companies assessable by the state tax commission, and an estimate of the valuation of motor vehicles; and the council shall thereupon proceed by ordinance to levy and cause to be collected as provided in this section the taxes for the fiscal year according to law for the general revenue, and for such an amount as may be certified to them by the director of finance to be raised by taxation for the payment of bonds and coupons maturing during the fiscal year; however, such assessment shall be subject to adjustment as set forth in this section.~~

~~(b) During the month of January in each fiscal year, the director of records shall present to the council the assessment and an abstract of the gross amount of valuation of motor vehicles; and the council shall thereupon proceed by ordinance to levy and cause to be collected the taxes for the fiscal year according to law for the general revenue, and for such an amount as may be certified to them by the director of finance to be raised by taxation for the payment of bonds and coupons maturing during the year.~~

~~(c) Upon receipt of equalized valuations from the counties and entry in city tax books, the assessor shall certify the final total adjusted assessed valuation to the director of records.~~

~~(d) The director of records shall thereupon certify the adjusted assessment to the council in the same manner as required in subsections (a) and (b) of this section; and the council shall proceed by ordinance, if required by law, to adjust and roll back the levy theretofore adopted and cause to be collected taxes for the fiscal year according to law for the general revenue.~~

~~(e) The commissioner of accounts, upon passage of the ordinance adjusting and rolling back the levy, if required by law, shall proceed in the manner required by ordinance to extend, certify and deliver the tax records to the appropriate official for billing and collection.~~

~~Sec. 68-52. Commissioner of accounts to extend taxes and deliver records and bills to treasurer.~~

~~(a) On the day next after the passage of the ordinances levying the taxes for any fiscal year based upon the assessment and based upon the adjusted assessment, the assessor shall deliver to the commissioner of accounts a certified copy of such ordinance levying the taxes for that year. The commissioner of accounts shall, upon delivery of the certified copy of the ordinances based upon the adjusted assessment, forthwith proceed to extend the taxes for the year on the real estate tax records in appropriate columns thereon for the purpose, and shall extend upon such real estate tax records against any parcel returned by the assessor as untaxed for any year the amount of tax for such year for which the parcel was untaxed, according to the rate of taxation as prescribed by ordinance for such year; and the commissioner of accounts shall compute from the assessment returns of motor vehicles, the motor vehicle taxes thereon for the year and shall extend such tax on the individual tax bills. The commissioner of accounts shall, when the taxes are all extended, file with the director of records his certificate verified by affidavit, that he has truly and correctly extended and entered the taxes according to the assessment of the property and ordinances levying the taxes for that year.~~

~~(b) The commissioner of accounts shall, on or before September 1 in each year, deliver the real estate tax records with the taxes extended thereon, taking therefor his receipt in duplicate, which receipt shall state the gross amount of all such taxes contained in such records, one of which receipts the commissioner of accounts shall keep in his office and the other he shall deliver to the director of finance.~~

~~(c) The commissioner of accounts shall, on or before February 1 in each fiscal year, deliver the motor vehicle tax records with the taxes extended thereon to the city treasurer, taking therefor his receipt in duplicate, which receipt shall state the gross amount of all motor vehicle taxes contained in such records, one of which receipts the commissioner of accounts shall keep in his office and the other he shall deliver to the director of finance.~~

~~Sec. 68-53. Informalities or delay in assessment.~~

No assessment of property or charges for taxes thereon shall be considered illegal on account of any informality in making the assessment, equalization, levy or extension, or in the tax lists, or on account of the assessment not being completed or delivered within the time required by law.

~~Sec. 68-54. Reduction in valuation of real property by state tax commission.~~

~~If at any time after the assessment, levy or extension of tax levy has been made, as provided in this article, the state tax commission shall make any reduction in the valuation of real property in the city as returned by the assessor of the county wherein the land is situated, whereby the valuation on such real property for city valuation is caused to be in excess of the valuation for state and county taxation, then, in that event, it shall~~

~~become the duty of the assessor, commissioner of accounts and city treasurer to lower the assessments, valuations and extensions on such property theretofore made by the city for that year, to equal the valuations returned by the assessor of the county wherein the land is situated, as lowered by the state tax commissioner, and the council shall have authority to change the rate of taxation after such action by the state tax commission, and all tax extensions for that year shall be made in accordance therewith.~~

Sec. 68-55.45. Nonbinding tax levies.

The director of finance or his designee is authorized and designated to act on behalf of the city to project such nonbinding tax levies as required by RSMo Section 137.243, and to return such nonbinding tax levies to the clerks of the various counties in which the city is situated by the date specified in the statute. The director of finance shall project such nonbinding tax levies in the manner prescribed by RSMo section 137.243 using the valuation information contained in the abstracts of the assessment books supplied by the county clerks pursuant to such statute. ~~The director of finance may designate the city treasurer to act on his behalf to project the nonbinding levies described in this section.~~

Section 4. That all of Chapter 68, Article III, Code of Ordinances of the City of Kansas City, Missouri, entitled Board of Equalization, Sections 68-91 through 68-98, is repealed.

ARTICLE III. BOARD OF EQUALIZATION

Sec. 68-91. Number and time of sessions.

~~The board of equalization shall hold one regular session each year and shall meet at such other time as the board may deem necessary. The session shall be held from January 2 to and including the Friday next preceding the third Monday in March of each year.~~

Sec. 68-92. Conduct of proceedings.

~~The board of equalization may conduct its proceedings in such manner as will best further the proper dispatch of business and the ends of justice. Any member of the board may administer oaths and affirmations and sign subpoenas and the majority of the board shall constitute a quorum for the transaction of business, except as may be otherwise provided in this article. No member of the board shall participate in any hearing or proceeding in which he has any pecuniary interest. The board may from time to time appoint and employ special examiners and make or amend such general rules, regulations or orders as may be requisite for the regulation and handling of proceedings before it, and to carry out and give effect to the provisions of the ordinances and the Charter of the city, or any of them.~~

~~Sec. 68-93. Assessor to act as secretary.~~

~~The assessor shall serve as secretary of the board of equalization.~~

~~Sec. 68-94. Notice of session.~~

~~The assessor shall cause to be published in at least one newspaper published in the city a notice that the board of equalization will hold its session on the days and places prescribed by this article. Such notice shall be published one time and shall be published not less than five days and not more than 30 days before the day fixed by law for the annual sitting of the board of equalization.~~

**~~Sec. 68-95. Power to compel attendance of witnesses and production of records;
power to administer oaths.~~**

~~The board of equalization shall have power to compel the attendance of witnesses and the production of books and papers at any time during the assessing period, and any member of the board may administer oaths in relation to any matter relative to the subject of taxation within the jurisdiction of the assessor or the board of equalization.~~

**~~Sec. 68-96. Settlement of questions of valuation and assessment; finality of
determination.~~**

~~During such times as city taxes are assessed, the assessor and the board of equalization at its annual session shall exert special effort to settle all questions of valuation of motor vehicles and assessment. The determination of the board at its annual session shall be final as to valuation.~~

~~Sec. 68-97. Duties at annual session; hearing of complaints and appeals.~~

~~(a) The board of equalization at its annual session shall hear and determine all appeals filed with the board of equalization and shall adjust, correct and equalize the valuation and assessments of motor vehicles, and shall assess and equalize the value of any motor vehicles omitted from the assessment then under examination by the board and shall adjust and correct the assessment accordingly. The board may examine the person appealing or complaining and any other person, on oath, touching the matter complained of, and may compel the attendance of witnesses and the production of books and papers, and any member may administer oaths in relation to any matter within its jurisdiction.~~

~~(b) In hearing and determining such complaints or appeals, the board may receive and consider the report and recommendations of an examiner appointed by the board, if such examiner has investigated the complaint or appeal.~~

~~Sec. 68-98. Record of proceedings; correction of assessments.~~

~~The assessor shall keep a record of the proceedings of the board of equalization, and shall make such corrections of the assessments as may be ordered by the board.~~

Section 5. That all of Chapter 68, Article IV, Code of Ordinances of the City of Kansas City, Missouri, entitled Board of Delinquent Tax Adjustment, Sections 68-131 through 68-136, is repealed.

~~ARTICLE IV. BOARD OF DELINQUENT TAX ADJUSTMENT~~

~~Sec. 68-131. Creation; membership.~~

~~There is hereby created a board to be known as the board of delinquent tax adjustment, consisting of the mayor, who shall be the chairman, the director of finance, two councilmen named by the mayor, and the assessor, who shall serve as secretary.~~

~~Sec. 68-132. Meetings; quorum.~~

~~The board of delinquent tax adjustment shall hold at least one session each year, which session shall continue from day to day so long as may be necessary in the opinion of the board for the disposition of all matters presented for its consideration. Applications for hearings before the board of delinquent tax adjustment may be filed with the assessor, whose duty it shall be to notify the applicant of the time and place of meeting of the board. A majority of the members of the board shall constitute a quorum for the transaction of business.~~

**~~Sec. 68-133. Power to compel attendance of witnesses and production of records;
power to administer oaths.~~**

~~The board of delinquent tax adjustment shall have the power to subpoena witnesses and order the production of books and papers and any member thereof may administer oaths in relation to any matter within its jurisdiction.~~

~~Sec. 68-134. Power to compromise or adjust claims for delinquent taxes.~~

~~When taxes on real property, motor vehicles and other personal property shall have been delinquent in any one year, and after the sale of such property has been had according to law and the property has been purchased by the city, the board of delinquent tax adjustment shall have the power to compromise or adjust the claim of the city therefor, but any adjustment or compromise so made by the board, before the adjustment or compromise shall become effective, shall be approved by the city counselor.~~

~~Sec. 68-135. Certification of adjustments.~~

~~Any adjustment or compromise of delinquent tax claims made by the board of delinquent tax adjustment, with the approval of the city counselor, shall be certified in the case of real property and motor vehicles to the commissioner of accounts and the city treasurer and, in the case of personal property, to the appropriate county officials, so that their records shall be corrected in accordance therewith.~~

~~Sec. 68-136. Conduct of proceedings; special examiners.~~

~~The board of delinquent tax adjustment may conduct its proceedings in such manner as will best conduce to the proper dispatch of business and the ends of justice. Any member of the board may administer oaths and affirmations and sign subpoenas. The board may, from time to time, make or amend such general rules, regulations or orders as may be requisite for the regulation and handling of proceedings before it. The board is authorized to designate as special examiners employees of the city who are trained or experienced in such work, to receive evidence, make findings and recommendations, and otherwise assist the board in the dispatch and handling of the proceedings before it.~~

Section 6. That Chapter 68, Article V, Division 1, Code of Ordinances of the City of Kansas City, Missouri, is hereby amended by repealing Sections 68-171 and 68-172 and enacting in their place new Sections 68-171 and 68-172, to read as follows:

**ARTICLE V. PAYMENT AND COLLECTION OF TAXES
DIVISION 1. GENERALLY**

Sec. 68-171. Time and place for payment; delinquency.

~~(a) *Real estate.* No demand for taxes on real estate shall be necessary; but it is the duty of every person subject to taxation to attend at the office of the city treasurer, unless otherwise provided by ordinance, at some time between November 1 and December 31 in each year, and pay his taxes.~~

~~(a) *Personal property.* No demand for taxes upon personal property shall be necessary, but it is the duty of every person subject to taxation to pay his pay his or her real estate taxes at the office of the appropriate official as shown on the tax bill at some time between November 1 and December 31 in each year.~~

~~(b) *Personal property.* -No demand for taxes upon personal property shall be necessary, but it is the duty of every person subject to taxation to pay his or her personal property taxes at the office of the appropriate official as shown on the tax bill at some time between November 1 and December 31 in each year.~~

~~(b)(c) *Delinquent taxes.* If anyone neglects to pay his or her taxes during such times as listed in subsections (a) and (b) of this section following the levy of the tax,~~

the tax shall be delinquent and shall thereafter bear a penalty of one percent per month or whatever charges shall be imposed by the official collecting such taxes. In computing the additional tax or penalty, a fractional part of a month shall be counted as a whole month. Taxes upon real property are hereby declared a perpetual lien thereon. The collector shall continue to receive taxes after they have become delinquent and until sale.

Sec. 68-172. - Receipts for taxes.

~~(a) Required.~~ When any person pays any tax on real estate or ~~motor vehicles~~personal property, it shall be the duty of the ~~city treasurer~~appropriate official to cause to be issued a receipt therefor.

~~(b) Contents.~~ ~~It shall be sufficient for the motor vehicle. If the tax receipt and the real estate is collected by the county collector under an agreement with the city, the tax receipt to state the name of the person for whom paid, date of payment, the total amount of county collector shall satisfy the assessment, the total amount of the tax, amount of rebate, amount of penalty or interest and costs, if any, and the year paid for. The real estate receipt shall also state the tract number of all tracts of land included in this receipt. The original real estate or land tax receipts shall in addition set forth the assessed valuation and tax on each tract or parcel of real property paid for, and shall also show, under the heading of "Delinquent Taxes Unpaid," all taxes against the tract of land described therein remaining due and unpaid, as shown by the land tax book in the city treasurer's office, giving simply the year thereof.~~

~~Duties of city officers.~~ The city treasurer shall deliver a copy of all such receipts to the commissioner of accounts, whose duty it shall be to retain the copy, from which he shall from day to day make a permanent record and account, showing all the facts required to be stated in such copy of receipt as provided in requirement of this section, so that such record shall show the amount collected by the city treasurer each day and the penalty or interest and costs, if any, on the amount. The city treasurer, upon receiving any tax, shall as soon thereafter as possible mark the tax paid and the date of payment in the proper tax book. .

~~(c) Violations by city officers.~~ If the city treasurer shall hold over any tax receipt from one month to another, or date back any tax receipt into the previous month, or do any other act for the purpose of permitting any person to obtain any rebate or evade the payment of any penalty or interest or costs provided for in this chapter, he shall be deemed guilty of an ordinance violation and shall be punished by a fine of not less than \$100.00 and not more than \$500.00. If the city treasurer or commissioner of accounts shall fail or neglect to perform any of his duties as prescribed in this section, he shall be deemed guilty of an ordinance violation, and upon conviction shall be punished by a fine of not less than \$100.00 and not more than \$500.00, or by imprisonment at the municipal correctional institution not exceeding six months, or by both fine and imprisonment.

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Section 7. That Chapter 68, Article V, Division 2, Code of Ordinances of the City of Kansas City, Missouri, is hereby amended by repealing Sections 68-201 through 68-208 and enacting in their place new Sections 68-201 and 68-208, to read as follows:

DIVISION 2. SUITS TO COLLECT TAXES

Sec. 68-201. Suit additional to other remedies.

In addition to any and all remedies, by sale or otherwise, provided in the Charter and this chapter, or under the laws of Missouri, the city shall have the power to enforce the collection of delinquent taxes; on real and personal property with all interest, costs and penalties thereon, by suit brought in the name of the city by the city attorney in any court of competent jurisdiction. Where the city has made an agreement with a county for the collection of city taxes, the suit may be brought instead by the county counselor.

Sec. 68-202. Judgment when taxes are on personal property or property of public service corporation.

In suits for the collection of taxes on tangible personal property, and in suits to collect the taxes on the property of railroads and other public service corporations, it shall be sufficient to state the amount of tax, interest, cost and penalties claimed, the year or years for which it was levied, the owner or person liable, and that the tax has not been paid, and in such suits a personal judgment may be rendered against the person or corporation whose property has been taxed.

Sec. 68-203. Judgment when taxes are on other property.

In suits for the collection of taxes which are a lien upon any specific property, except as provided in section 68-202, no personal judgment shall be rendered, but the judgment shall be that the amount found due shall be levied on the real estate or property upon which the tax is a lien, which judgment shall have priority over all other liens and encumbrances, as to all parties to such suit.

Sec. 68-204. Interest on judgment; sale under execution.

Judgments for taxes shall bear the same rate of interest as did the tax sued on, and a sale under execution thereon shall be free from any redemption. The city may purchase such property at execution sale, take deed to itself and acquire the same title as any other purchaser.

Sec. 68-205. Inclusion of taxes for more than one year, for several parcels or for _____ several owners in one suit.

When the taxes for more than one year are due the city upon any parcel of property, they may all be included in one suit, and when taxes on more than one parcel of land owned by the same person are due, all such parcels may be included in one suit.

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Owners of undivided interest may be sued jointly or severally, and each, together with his interests, charged with the proper portion of the tax, though such tax may have been assessed as a whole. When any parcel of land has been included in the assessment in a large parcel or tract, such smaller parcel shall be charged with its fair and just portion of the tax, which shall be determined by the court. The owners of the whole of the larger parcel may be made defendants, and each parcel charged with a proper share of the tax or the owners of any one or more of the smaller parcels may be sued separately. In all such cases, the several taxes and parcels of land may be set out in one cause of action, and judgment entered against each parcel for the tax, interest, costs and penalties found due thereon.

Sec. 68-206. Jurisdiction, venue, issuance of execution, summons, service of process and execution.

~~The municipal court of the city shall have concurrent jurisdiction with the circuit court of Jackson County in~~ In all cases for the collection of ~~taxes or fees due the city.~~ Defendants shall be served with summons, real estate and ~~the judgment shall be as prescribed in this article. On judgments for tangible~~ personal property taxes ~~or fees,~~ execution may be issued by the municipal court, and the execution may be enforced in the same manner as judgments of justices of the peace or magistrates. In such suits all ~~due the city, jurisdiction, venue, issuance of summons, service of~~ process and execution shall be directed to, served and returned by any police officer of the city, by any constable of Jackson County, or by any person designated for such purpose by a judge of ~~the municipal court.~~ on judgments shall be the same as prescribed by Missouri law in other civil actions.

Sec. 68-207. Procedure.

The proceedings in suits for the collection of taxes shall, in all respects not otherwise provided for in this article, conform as near as may be to the practice and procedure in civil cases.

Sec. 68-208. Penalty Fee to be taxed as costs.

~~A penalty~~ As provided in Section 817 of the City Charter, a fee of ten percent on the amount of the ~~judgment~~ delinquent taxes and penalties shall be taxed as costs in every proceeding for the collection of delinquent taxes under this chapter, to be taxed and collected in the same manner as other costs in the case.

Section 8. That all of Chapter 68, Article V, Division 3, Code of Ordinances of the City of Kansas City, Missouri, entitled Delinquent Personal Property Taxes, Sections 68-231 through 68-241, is repealed.

DIVISION 3. DELINQUENT PERSONAL PROPERTY TAXES

Sec. 68-231. Duties of city treasurer.

~~The city treasurer shall diligently endeavor and use all lawful means to collect all personal property taxes appearing upon the tax books of the city.~~

~~Sec. 68-232. Duties of director of finance.~~

~~It shall be the duty of the director of finance to cause inquiry to be made as to all taxes on tangible personal property, including the merchants' and manufacturers' tax, delinquent and remaining unpaid as of August 1 of each year. He shall cause special effort to be exerted for the collection of all such delinquent taxes.~~

~~Sec. 68-233. Collection by clerks.~~

~~The collection of delinquent tangible personal property and merchants' and manufacturers' taxes shall be performed by the clerks appointed by the city treasurer for the regular work of such division, who shall receive such salaries as may be determined by the salary code of the city now in effect, or as the salary code may be amended.~~

~~Sec. 68-234. Authority to seize and sell property to enforce collection.~~

~~For the purpose of collecting delinquent taxes on tangible personal property, the city treasurer shall have the power to seize and sell the goods and chattels of the person liable for such taxes in the same manner as goods and chattels are required, or may be required, to be seized and sold under execution issued on judgments at law, and no such property whatsoever shall be exempt from seizure and sale for such taxes; provided that no seizure or sale for personal taxes for the given year for which they are due shall be made until after August 1 of such year, nor shall any such seizure or sale be made until the treasurer in person, or some member of his staff appointed by the treasurer, shall have made demand for the payment of such personal taxes upon the party liable to pay the taxes, by serving upon him a copy of the tax bill, together with a notice that, if the tax shall not be paid within 15 days thereafter, his personal property will thereafter be seized and sold to satisfy the personal tax bill. In the absence of the party liable for such personal tax, a copy of the tax bill and the notice provided for in this section may be served by leaving the notice at such party's place of business with the person in charge of such business, or by leaving notice at his place of abode with some member of the family over 15 years of age. Such demand and notice may be served as provided in this section at any time after the tax for any given year has become delinquent.~~

**~~Sec. 68-235. Authority to seize and sell property when taxpayer leaves or plans to
leave city.~~**

~~If anyone against whom taxes on tangible personal property or taxes on the property of merchants or manufacturers have been assessed which are due and unpaid, whether the taxes are delinquent or not, shall have moved out of the city, or if the city treasurer has reason to believe that such person is about to move his goods and chattels out of the city without paying such personal taxes, the city treasurer shall have the power~~

~~and it shall be his duty to proceed at once to collect such taxes with costs and charges by distress and sale of any goods and chattels of such person that may be found in the city.~~

~~Sec. 68-236. Tax books as warrant for distress, seizure and sale.~~

~~The tax books in the city treasurer's office shall alone be sufficient warrant for distress, seizure and sale of goods and chattels for unpaid taxes on personal property.~~

~~Sec. 68-237. Procedure for sale after distraint.~~

~~(a) Notice; time of sale. When the city treasurer distrains goods and chattels, he shall keep them at the expense of the owner, and shall give notice of the time and place of the sale within five days after the seizure thereof in the manner in which constables are required to give notice of the sale of goods and chattels taken under execution issued on judgments at law, and the time of sale shall be not more than 20 days from the date of seizure.~~

~~(b) Recovery of expenses. All expenses incurred by the city treasurer in taking and selling goods and chattels by distress shall be taxed to the person owning such seized goods and chattels and in addition to the tax thereon shall be recovered out of the sale of the goods and chattels so sold.~~

~~Sec. 68-238. Records of proceedings in distress; account to owner; payment of surplus money to owner.~~

~~The city treasurer shall keep a record of all proceedings in distress and shall enter upon the tax books a brief description of the property seized and sold and the amount for which the property was sold. He shall on demand render an account, in writing, of the sale and charges, to the owner, and pay any surplus in his hands to such owner.~~

~~Sec. 68-239. Monthly report of taxes collected and amount unpaid.~~

~~After August 1 of each year, the city treasurer shall make monthly reports to the director of finance showing the amount of delinquent tangible personal property taxes collected and the amount remaining unpaid. The director of finance shall make all such corrections as are authorized under section 392 of the Charter, in the manner therein provided, for abatement of such taxes.~~

~~Sec. 68-240. Custody of tax books; action by director of finance on delinquent bills; delivery of bills to city counselor.~~

~~All tangible personal property and merchants' and manufacturers' tax books shall remain in the custody of the city treasurer, wherein he shall enter the date of payment when any such delinquent tax has been paid. When, in the opinion of the treasurer, any such delinquent tax item cannot be collected except by suit, he shall cause all such delinquent tax bills to be made up from time to time and reported to the director of~~

~~finance, and thereupon the director of finance may, in his discretion, either return such tax bills to the treasurer with instructions to continue his efforts to collect the bills, or cause such tax bills to be delivered to the city counselor for the purpose of collection.~~

~~Sec. 68-241. Enforcement of payment by city counselor.~~

~~The city counselor, upon receipt of the tax bills provided for in section 68-240, shall receipt therefor to the director of finance and shall proceed to enforce the payment of such delinquent taxes by an action or attachment thereon, or other process of law in the name of the city, in any court of competent jurisdiction, as authorized under the provisions of section 389 of the Charter, or may adjust and settle such taxes. Upon delivering any such items to the city counselor for collection, the director of finance shall give the treasurer credit for the amount thereof.~~

Section 9. That Chapter 68, Article V, Division 4, Code of Ordinances of the City of Kansas City, Missouri, is hereby amended by repealing Section 68-271 and enacting in its place new Section 68-271 to read as follows:

DIVISION 4. - SALE OF REAL PROPERTY FOR DELINQUENT TAXES .

Sec. 68-271. Authority of ~~city treasurer.~~director of finance

The ~~city treasurer~~director of finance is hereby authorized and directed to collect delinquent real property taxes by the sale of the real property upon which the taxes are levied; ~~except, however, no sale shall be made of any parcel of land which shall be by filing with the county collector in each county in which the city is located in any portion of the city in which a list of parcels in that county with delinquent city real estate taxes. Following the delivery of the delinquent tax list, all such delinquent city real estate taxes shall be collected by sale by the county collector of the real property upon which taxes are collectible pursuant~~levied, according to the provisions of the Land Tax Collection Act as set out in RSMo ch. 141 and its amendments. All procedure under Missouri law applicable in that county, specifically: all real property sold for taxes and all tax deeds in that part of the city where the Land Tax Collection Act is applicable shall be sold and deeds issued subject to the provisions of such act; all real property sold for taxes in parts of the city located in counties in which the county has not adopted or is not subject to the Land Tax Collection Act, shall be sold and deeds issued according to the provisions of chapter 140 of the Missouri Revised Statutes.

Section 10. That Chapter 68, Article V, Division 4, Code of Ordinances of the City of Kansas City, Missouri, is further amended by repealing Sections 68-272 through 68-284.

~~Sec. 68-272. Time and place of sale.~~

~~Sales of real property for delinquent taxes shall be begun and publicly held at the office of the city treasurer in the city on the second Monday in April in each year,~~

~~beginning at the hour of 10:00 a.m. and continuing until 5:00 p.m., and continuing on each successive secular day between the same hours, as long as there are bidders or until all of the tracts have been offered for sale.~~

~~Sec. 68-273. Contents of notice of sale.~~

~~Notice shall be given for the sale of real property for delinquent taxes, which shall state the time and place thereof, and contain a description substantially the same as in the land tax book or the city tract numbers the same as in the land tax book, of the several parcels of real property to be sold, the name of the owner and the address of the property, if any, appearing in the land tax book, listed in the notice alphabetically, and showing in the aggregate the total amount of delinquent taxes, interest and costs due thereon, and such real property as has not been advertised and sold for the taxes of any previous year or years, and on which taxes remain due and delinquent.~~

~~Sec. 68-274. Publication of notice of sale.~~

~~The city treasurer shall cause the notice provided for in section 68-273 to be published once in the daily edition of some newspaper of general circulation published in the city, at least ten days before the day of sale. The newspaper to which the contract for making such publication is awarded shall, for the period of ten days immediately following such publication, and without extra charge, cause a notice to be inserted in large type at the head of one of the columns upon its local page, stating the day and date upon which the publication was made; and such newspaper shall likewise, without extra charge, furnish to the city treasurer 100 copies of the edition containing the original notice of sale of real property for delinquent taxes. The city treasurer shall charge and collect, in addition to the taxes and penalty on each tract of real property advertised for sale, a sum representing the proportional cost of publishing such notice of the sale of such tract, providing charges therefor have been assessed to the city.~~

~~Sec. 68-275. Filing of copy of notice of sale; certificate of publication.~~

~~The city treasurer shall obtain a copy of the advertisement provided for in section 68-274 together with a certificate of the due publication thereof from the printer, publisher or business manager of the newspaper in which the advertisement shall have been published, and shall file the copy and certificate in the office of the commissioner of accounts, and such certificate shall be substantially in the following form:~~

~~I, printer, publisher or manager (as the case may be) of the _____, a newspaper of general circulation published in Kansas City, Missouri, do hereby certify that the notice of the sale of real property for delinquent taxes hereto attached, was published in the daily edition of said paper on the _____ day of _____. And for the period of ten days immediately following such publication another notice also hereto attached stating the day and date upon which such publication was made, was inserted in large type at the head of one of the columns of said newspaper in the said edition, on the~~

~~local page thereof, and in each and every issue thereof, to wit, to the issue of the _____ days of _____, and on the _____ days of _____.~~

~~Witness my hand this _____ day of _____.~~

~~Sec. 68-276. Informality or defect in advertisement of notice of sale.~~

~~No informality or defect in the advertisement provided for in section 68-274 or any failure to make such advertisement or certificate shall in any manner invalidate the sale made for taxes, or the deed made for any real property sold for taxes.~~

~~Sec. 68-277. Property to be offered separately; bids.~~

~~At the sale of real property for delinquent taxes, the city treasurer shall offer separately for sale each tract or parcel of real property advertised for sale on which the taxes, penalty and costs have not been paid, and no bid shall be accepted for less than the total amount of taxes, penalties and costs then remaining due and unpaid on such property. The person who offers to pay the amount of taxes, penalty and costs due on any tract or parcel of real property for the lowest rate of interest thereon per annum shall be the purchaser of such tract or lot; provided that no bid shall be accepted for a rate of interest exceeding 12 percent per annum.~~

~~Sec. 68-278. Duty of purchaser at tax sale.~~

~~The person purchasing any tract or parcel of real property, or part thereof, at a sale under this division shall forthwith pay to the city treasurer the amount of taxes, penalty and costs charged thereon, and upon failure to do so the tract or parcel of real property shall at once be again offered as if no sale had been made.~~

~~Sec. 68-279. Certificate of purchase.~~

~~(a) *Form.* The city treasurer shall make out, sign and deliver to the purchaser of any real property sold for the payment of taxes as provided in this division a certificate of purchase, in substantially the following form:~~

~~No. _____
CERTIFICATE OF PURCHASE~~

~~I, _____, Treasurer of Kansas City, County of Jackson, State of Missouri, do hereby certify that the following described real property, namely: _____, situate in Kansas City, Missouri, which was subject to taxation by said city, and on which taxes were levied and assessed by said city, and which have become delinquent, and after having given notice of the sale of said real property for delinquent taxes thereon, by publishing daily such notice for at least ten days before the first day of sale in a newspaper of general circulation published in Kansas City, Missouri, containing a description of such property, the time, place of such sale and the amount of delinquent~~

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~~taxes, penalty and costs, as provided in the Charter and the ordinances of Kansas City, Missouri, was on _____/_____/_____, between the hours of ten o'clock in the forenoon and five o'clock in the afternoon thereof, duly sold by me at public sale at my office in Kansas City, Missouri, in the manner provided by law for the delinquent city taxes thereon for the year _____, amounting to the sum of _____ Dollars, including penalty and costs thereon, to _____ for said sum, which was thereupon paid to me, the said purchaser having publicly bid in said real property for _____ percent per annum, which was the lowest rate of interest per annum offered or obtainable to pay the amount of taxes, penalty and costs due on said property.~~

~~And I further certify, that unless said real property above described is redeemed from said sale within two years from the first day on which the annual tax sale began at which it was sold or at any time before it was sold, or at any time before the execution and delivery of the tax deed to the purchaser at the tax sale, as provided in the Charter and the ordinances _____ of _____ Kansas _____ City, _____ Missouri, _____ the said _____/_____/_____ heirs or assigns, will be entitled to a deed therefor on and after _____/_____/_____ on surrender of this certificate, provided application is made for said deed within two years from and after said _____/_____/_____.~~

~~This certificate is issued subject to the legal effect thereon of the provisions and operation of the Land Tax Collection Act of Missouri, appearing in the Laws of Missouri, 1943, page 1029, as amended.~~

~~IN WITNESS WHEREOF, I have hereunto set my hand this _____/_____/_____.~~

~~_____
City Treasurer,
Kansas City, Missouri~~

~~(b) Use. Such certificate of purchase shall be assignable, and an assignment thereof shall vest in the assignee all the right, title and interest of the original purchaser. Every certificate of purchase shall be acknowledged in the same manner that deeds of real property are required to be acknowledged by the laws of this state.~~

~~**Sec. 68-280. Payment of subsequent taxes or charges by purchaser.**~~

~~(a) The purchaser of any real property sold for taxes may pay subsequent taxes thereon, including penalties and costs if any, and shall receive from the city treasurer, or other officer to whom the tax is paid, duplicate receipts therefor. In like manner he may pay any city, state or county tax, whether levied before or after the date of his certificate of purchase, together with any interest, penalties or costs thereon, and receive from the officer to whom the tax is paid duplicate receipts therefor. In like manner such purchaser may pay any special tax, grading, condemnation or other special benefit levied against~~

~~such tract by authority of the Charter or this chapter, including interest, penalties and costs, if any.~~

~~(b) It shall be the duty of the commissioner of accounts, upon the presentation to him of such duplicate receipts or of any receipt or voucher showing the payment of any special tax or assessment, tax bill, park tax, grading, condemnation or other special benefit, to file the receipt or voucher in his office and enter a memorandum thereof upon the book of sales. He shall also endorse upon the certificate of purchase the amount of such city, state or county tax, special tax or assessment, tax bill, park tax, grading, condemnation or other special benefit, including interest, penalties and costs, if any. No city, state or county tax, special tax or assessment, tax bill, park tax, grading, condemnation or other special benefit shall be so paid or entered unless such tax or assessment is delinquent or in default.~~

~~Sec. 68-281. Sale to city.~~

~~In case there are no purchasers at any tax sale for any particular lot or parcel, such property may be sold to the city, and such sale may be evidenced by certificates of purchase in the manner provided for other purchasers at such sale or merely by an entry on the tax book or record. All sales made to the city and certificates issued thereon shall draw interest at 12 percent per annum. A certificate of purchase as to any such lot or parcel may be issued to the city when the sale takes place or at any time thereafter, except as otherwise provided in this chapter. Certificates of purchase issued to the city may be assigned to any person upon payment to the city treasurer of a sum of money equal to the amount of all taxes, penalties, interest and costs on such tract or parcel of real property, which certificates, before they shall be of any validity, shall be assigned to such person by the city and the assignment shall be noted on the tax book or record. Such certificate, so assigned, shall vest all the interest of the city in and to such real property in such person and shall entitle such person to the same rights and privileges thereunder as if he had purchased the property at the tax sale.~~

~~Sec. 68-282. Records of sales.~~

~~(a) The commissioner of accounts shall attend all sales of real property for taxes made by the city treasurer, and make a record thereof in a book to be kept by him for that purpose and designated "Book of Sales," therein describing the several tracts or parcels of real property on which the taxes, penalty and costs were paid by the purchaser, as they are described in the advertisement on file in his office, and substantially the same as they are described in the land tax book, stating in separate columns the amount, as obtained from the land tax book, of each kind of tax, penalty and costs for each tract or parcel of real property, to whom sold, and date of sale and the amount of interest specified in the bid by the purchaser.~~

~~(b) The city treasurer shall also note in the land tax book, opposite the tract or parcel of real property sold, the fact and date of such sale, and to whom sold, and the amount of interest specified in the bid by the purchaser at the tax sale.~~

~~Sec. 68-283. Liability of treasurer for negligence.~~

~~If the city treasurer or his deputy shall sell or assist in selling any real property on which the taxes for which the property is sold have been paid, or shall execute and deliver a deed for real property which has been redeemed in accordance with the provisions of the Charter or any ordinance of the city, or for real property for which the amount required has been duly tendered him before the execution and delivery of the deed for the property, the city treasurer through whose negligence in the discharge of his official duties such injured party is damaged, and his bondsman, shall be liable to such injured party to the amount of any judgment that may be rendered against him under the provisions of the Charter or this chapter, in any action by or against such injured party, involving or in any manner calling in question the sale of such real property for taxes, for the title thereby conveyed or purported to be conveyed to the purchaser at such tax sale, and for any and all amounts such injured party may be compelled to pay to redeem such real property so sold, together with interest at the rate of one percent per month on the amount such injured party pays on such judgment or to redeem such real property so sold from the time of such payment; and such injured party shall be entitled to recover reasonable attorney's fees for prosecuting any action against such treasurer and his bondsmen, in any case where such injured party recovers judgment.~~

~~Sec. 68-284. Effect of invalidity of part of taxes.~~

~~No certificate of purchase or tax deed issued by authority of this division shall be defeated or annulled by proof that part only of the taxes, assessments or benefits included in such certificate of purchase or tax deed are invalid or irregular, but such certificate of purchase or tax deed shall be binding and effective as to the valid taxes, assessments or benefits included therein, and no further; and in any redemption or proceeding permitted by this chapter the amount of invalid taxes, assessments or benefits may be deducted from the amount necessary to redeem.~~

Section 11. That all of Chapter 68, Article V, Division 5, Code of Ordinances of the City of Kansas City, Missouri, entitled Redemption of Real Property Sold for Taxes, Sections 68-311 through 68-313, is repealed.

~~DIVISION 5. REDEMPTION OF REAL PROPERTY SOLD FOR TAXES~~

~~Sec. 68-311. Time limit; amount to be paid.~~

~~Real property sold under the provisions of this chapter, including any real property bid off by the city, or any interest in such real property, may be redeemed by the owner, or his agent or attorney, at any time within two years from the first day on which the annual tax sale began, or at any time before the execution and delivery of the tax deed to the purchaser at the tax sale, his heirs or assigns, by the payment to the city treasurer of the amount for which such real property was sold, together with the interest thereon at the percent rate bid per annum from the date of purchase, together with a penalty of five~~

~~percent of the amount for which the property was sold, together with all other taxes, assessments or benefits subsequently paid by the purchaser, his heirs or assigns, as authorized by the Charter or this chapter, whether state, county, park, municipal, general or special, together with interest thereon at the same rate from the date of payment. In computing such interest a part of a month shall be taken as a whole month.~~

~~Sec. 68-312. Statement of required payment; certificate of redemption.~~

~~(a) The commissioner of accounts shall, upon application of any person wishing to redeem any real property sold for taxes under the provisions of the Charter or any ordinance of the city, give to such person a statement setting forth the amount required to redeem each tract or parcel of real property described in such statement. Upon filing such statement with the city treasurer and paying to such treasurer the amount therein named, it shall be the duty of the city treasurer to give such person duplicate certificates of redemption therefor, one of which shall be countersigned by and the other filed with the commissioner of accounts, whose duty it shall be to make an entry opposite the tract or parcel of real property redeemed, on the proper book of sales in his office, showing the amount paid to redeem the property, and the time when and by whom such redemption was made, and he shall charge the city treasurer with such amount.~~

~~(b) The city treasurer shall make like entries in the land tax book in his office. No certificate of redemption shall be valid or received in evidence without being countersigned by the commissioner of accounts as provided in this section.~~

~~Sec. 68-313. Disposition of money paid to redeem.~~

~~All moneys received by the city treasurer for the redemption of real property shall at once be paid into the city treasury to be paid out to the purchaser of such real property, his heirs or assigns, on the delivery of the certificate of purchase to the commissioner of accounts, who shall file the certificate in his office, and a warrant upon the city treasurer shall be drawn in favor of the party entitled to such redemption money for the amount thereof. If no person entitled to such redemption money shall, within two years after the money is paid to the city treasurer, appear and claim the money, all such moneys not so claimed shall be forfeited to the city and placed to the credit of the general fund.~~

Section 12. That all of Chapter 68, Article V, Division 6, Code of Ordinances of the City of Kansas City, Missouri, entitled Tax Deeds, Sections 68-341 through 68-350, is repealed.

~~DIVISION 6. TAX DEEDS~~

~~Sec. 68-341. Execution, acknowledgment and recording.~~

~~If any real property sold for taxes under the provisions of this article shall not be redeemed within two years from the day on which the annual tax sale began at which it was sold, or before the execution and delivery of a tax deed, it shall be the duty of the~~

~~city treasurer, on presentation to him of the certificate of purchase, to execute in the name of the city, under his hand and the seal of the city, to the purchaser, his heirs or assigns, a deed to the real property described in such certificate of purchase, remaining unredeemed, as shown by the records of his office, and shall acknowledge such deed and deliver the deed to the grantee, which deed shall vest in the grantee an absolute estate in fee simple in the real property described therein; and shall convey all the right, title and estate of the former owner, free from any and all encumbrances of whatsoever kind or nature, subject, however, to all unpaid state, county and city taxes, general and special taxes or assessments which are a lien thereon. The deed executed under this chapter shall be called a tax deed, and shall be acknowledged and recorded in the manner that other deeds and conveyances of real property are required to be acknowledged and recorded by the laws of the state; provided that, unless such tax deed shall be filed for record in the office of the recorder of deeds at Kansas City, within 20 days after delivery of the deed to the purchaser, his heirs or assigns, it shall be void.~~

~~Sec. 68 342. Fees.~~

~~The city treasurer shall collect from the grantee in a tax deed a fee of \$1.00, which fee shall include the cost of acknowledgement of the deed. Any number of parcels or lots of real property bought by the same person may be included in one deed, if so required by the purchaser; provided, however, that the city treasurer shall collect an additional fee of \$0.10 for each parcel of real property included in such tax deed exceeding one in number. All fees collected by the city treasurer under this section, less costs of acknowledgement, shall be paid by him into the city treasury to the credit of the general fund.~~

~~Sec. 68 343. Form.~~

~~Tax deeds executed by the city treasurer may be substantially in the following form:~~

~~KNOW ALL BY THESE PRESENTS, That, whereas the following described real property, viz: _____ situate in Kansas City, in the County of Jackson and State of Missouri, was subject to taxation for the year (or years) A.D. _____; and whereas, the taxes assessed upon said real property for the year (or years) aforesaid remained due and unpaid at the date of and during the sale hereinafter mentioned; and whereas the city treasurer of said Kansas City did, on the _____ day of _____ A.D. _____ by virtue of authority in him vested by law at the sale publicly held and begun on the first Monday of _____ A.D. _____ and continued from day to day up to, through and including said _____ day of _____ A.D., _____, expose to public sale at the office of the city treasurer in Kansas City aforesaid, between the hours of ten o'clock in the forenoon and five o'clock in the afternoon, in conformity with all requirements of the law in such case made and provided, the real property above described, for the payment of taxes, penalty and costs then due and unpaid upon said real property, and whereas, at the place aforesaid, A _____ B _____ of the County of _____ and the State of _____ having offered to pay the sum of _____ Dollars and~~

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~~_____ Cents, being the whole amount of taxes, penalty and costs then due and remaining unpaid on said real property for (here insert a description of the property sold, describing each tract or parcel separately), and payment of said sum having been paid by him made to said city treasurer, the said property was stricken off to him at this price; and whereas, the said A _____ / _____ / _____ B _____ / _____ / _____ did, on the _____ day of _____ / _____ / _____ A.D. _____ duly assign the certificate of purchase of the property as aforesaid, and all his rights, title and interest to said real property, to E _____ F _____ of the County of _____ and State of _____, and whereas, two years have elapsed since the first day on which the annual tax sale began and the said property has not been redeemed therefrom as provided by law; and whereas, the city treasurer of Kansas City, aforesaid, did, at least four months before the expiration of the time limited for redeeming said real property, publish a notice as required by law in such case made and provided, that unless said real property was redeemed on or before the day limited therefor, it would be conveyed to the purchaser or his heirs or assigns:~~

~~NOW THEREFORE, I _____, city treasurer of Kansas City, County and State aforesaid, for and in consideration of _____ Dollars and _____ Cents, taxes, penalty and costs due on said real property for the year (or years) _____ to the city treasurer of said Kansas City paid as aforesaid, and by virtue of law in such case made and provided have granted, bargained and sold, and by these presents do grant, bargain and sell unto the said A _____ B _____ (or E _____ F _____) his heirs and assigns forever, said above described real property, subject, however, to all rights of redemption provided by law.~~

~~IN WITNESS WHEREOF, I _____ / _____ / _____, city treasurer of Kansas City, as aforesaid, have hereunto subscribed my name and affixed the corporate seal of Kansas City, this _____ day of _____ A.D. _____.~~

~~(SEAL)~~

~~_____
City Treasurer of Kansas City~~

~~**Sec. 68-344. Use as evidence of regularity of proceedings.**~~

~~A tax deed shall be signed by the city treasurer in his official capacity, with the seal of the city affixed, and acknowledged by him before some officer authorized to take acknowledgement of deeds, and when substantially thus executed and recorded shall be prima facie evidence in all courts of the state in all controversies and suits in relation to the rights of the grantee in such deed, his heirs or assigns, to the real property thereby conveyed or purporting to be conveyed, that the taxes were not paid at any time before the sale; that the real property conveyed was subject to taxation for the year stated in the deed; that the real property conveyed had not been redeemed from the sale at the date of~~

~~the deed; that tender of redemption money had not been made to the city treasurer before the execution and delivery of the deed; that the real property conveyed had been duly assessed for the year named in the deed; that the taxes were levied according to law; that the real property conveyed was duly advertised for sale; that the real property was duly sold for taxes as stated in the deed; that the manner in which the assessment, levy, notice and sale were conducted was, in all respects, regular and as the law directed; that the grantee named in the deed was the purchaser, or that the certificate of purchase had been duly assigned to the grantee; that all the prerequisites of the law and ordinances of the city were complied with by all the officers who had or whose duty it was to have had any part or action in any transaction relating to or affecting the title conveyed or purporting to be conveyed, from the assessment of the real property to the execution of the deed, both inclusive; and that all things whatsoever required by law to make a good and valid sale and to vest the title in the purchaser were done.~~

~~Sec. 68-345. Contesting validity of deed.~~

~~(a) *Proof required.* In any suit or proceedings involving or in any manner calling in question the title or right of the grantee in a tax deed, or those claiming under lien of, to or in the real property conveyed or purporting to be conveyed by such tax deed executed substantially as provided in section 68-344, the person claiming title adverse to the title conveyed or purporting to be conveyed by such tax deed shall be required to prove, in order to defeat such tax deed, either that the taxes, interest and costs were paid before the sale; that the real property therein described was not subject to taxation for the year or years stated in the deed; that the real property therein described had been redeemed from the sale at the date of the deed or the tender of the redemption money had been made to the city treasurer before the execution and delivery of the deed, in accordance with this chapter; and that such redemption was had or attempted to be had for the use and benefit of the person having the right of redemption under this chapter.~~

~~(b) *Amount payable upon successful contest.* If any person claiming title under a tax deed, executed substantially as provided for in section 68-344, shall be defeated in any suit or proceeding by or against him for the recovery of the real property conveyed or purporting to be conveyed by such tax deed, the successful claimant shall be adjudged to pay such person claiming under such tax deed the full amount of all money paid by the purchaser at the tax sale of such real property, together with interest at the percent rate per annum bid by the purchaser at the tax sale; and also the amount of all taxes, assessments and benefits, state, county, park, municipal, general or special, paid by the purchaser, his heirs or assigns, after the date of the certificate of purchase, and entered on the book of sales, with the same rate of interest per annum, together with the costs of the tax deed and fees for recording the tax deed, also the total costs of all improvements made thereon, and all costs in the case, which judgment shall be a lien upon the real property in controversy and shall bear interest at the same rate per annum, and may be enforced by execution as in other cases of judgments and decrees of such courts against the land in controversy.~~

~~Sec. 68-346. Effect of recording.~~

~~Any person putting on record a tax deed, executed substantially as provided for in this division, shall be deemed to have set up such title to the real property described in such deed as will enable the party claiming to own such real property to maintain an action for the recovery of the possession thereof against any person claiming under the tax deed, whether such person is in actual possession of the land or not, and such tax deed shall be received in evidence without further evidence to sustain such conveyance or the title thereby acquired.~~

~~Sec. 68-347. Time limit for commencement of suits against grantee.~~

~~Any suit or proceeding by or against the purchaser at a tax sale, his heirs or assigns, for the recovery of the real property, or any interest therein, sold for taxes, or any suit or proceeding to defeat or avoid a sale or conveyance of real property sold for taxes under the provisions of this division, shall be commenced within three years from the time of recording the tax deed, and not thereafter.~~

~~Sec. 68-348. Redemption after execution and delivery.~~

~~Any person entitled to redeem real property sold for taxes under the provisions of this chapter, after the execution and delivery of the deed for the property, shall redeem the property by an equitable action, in which all persons claiming an interest in the land desired to be redeemed from the tax sale as shown by the records shall be made defendants, and the court shall determine the rights, claims and interests of the several parties, including all liens for taxes and special assessments, interest and costs as provided in this chapter, and claims for improvements made on the real property by any person claiming under the tax title; provided that any person seeking to redeem shall, before he shall be permitted to commence or prosecute his action, deposit with the clerk of the court in which the action or proceeding is commenced, an amount sufficient to pay the party claiming under the tax deed the amount paid at the tax sale for the real property in controversy, and the amount of all taxes, state, county or municipal, general or special, paid by the purchaser at the tax sale, or those claiming under or through him, after the date of the certificate of purchase, with penalty added as provided in this article, and interest on all such amounts at the rate of 12 percent per annum from the date of such payments.~~

~~Sec. 68-349. Failure of purchaser to obtain deed.~~

~~Unless the holders or owners of certificates of purchase for real estate, purchased at any tax sale under this chapter, take out deeds as permitted or contemplated by this chapter, within two years from and after the time for redemption expires, such certificates or deeds and the sales on which they are based shall, from and after the expiration of such two years, be absolutely null, and shall constitute no basis of title, and shall cease to be a cloud on the title to the real estate to which such certificates refer.~~

~~Sec. 68-350. Adjustment and settlement of tax when tax deeds held by city.~~

~~(a) — *Quitclaim deed.* When adjustment and settlement has been made with the city by any person for back taxes, general or special, which are represented by tax deeds taken and held by the city for the nonpayment of delinquent taxes, general or special, it shall be the duty of the director of finance on behalf of the city to execute and deliver a quitclaim deed to the person making such settlement, which quitclaim deed shall convey such interest and title as the city held under such tax deeds upon which settlement has been made.~~

~~(b) — *Authority of director of finance.* The director of finance is hereby authorized and directed to adjust, compromise and settle back taxes, general or special, which are represented by tax deeds taken and held by the city for the nonpayment of such delinquent taxes. All such settlements shall first be approved by the city manager before any such quitclaim deed shall be executed or delivered by the director of finance.~~

Approved as to form and legality:

Stephen Walsh
Assistant City Attorney