

Chapter 21 – Taxation

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CHAPTER 21
T A X A T I O N

Section 21-1. Support and Improvement of City by Taxes.

For the support of the City Government, for the improvement of the City, and for the payment of the City debts and interest thereon, the Board of Aldermen shall cause by ordinance an annual tax to be levied on the following objects as sources of City Revenue, and provide for the collection thereof, to-wit: All real property within the City Limits made taxable by law.

Section 21-2. Other Sources of Revenue.

In addition to the above, the City shall have the following other sources of revenue, for the collection of which the Board of Aldermen shall provide by ordinance, to-wit:

1. The sale of all real estate belonging to or hereafter acquired by the City.
2. All fines imposed by the Mayor or any court on any person convicted for a violation of any of the City ordinances.
3. The annual rent of any City property.
4. Sales of any personal property belonging to the City, which the Board of Aldermen shall order sold.
5. All the tax on dogs.
6. Sale of real or personal impounded property.

Section 21-3. Special Taxes on Improvements.

Special taxes on the holders of lots on any street, lane, avenue, or alley, or their respective fronts, owned by them, for the purpose of paving and curbing the sidewalks; lighting the street, lane, avenue, or alley; installation of storm and/or sanitary sewers; and also for the purpose of grading or macadamizing or paving or otherwise specially improving such street, lane, avenue, or alley, when the Board of Aldermen may levy the same.

Section 21-4. Penalty for Failure to Pay Taxes.

There shall be levied against taxpayers of the City of Nixa, Missouri, and a penalty for failure to pay taxes due said City when same become due, as stated in Section 21-5 hereof.

Section 21-5. Pertaining to Delinquent Taxes.

All taxes due the City shall be due and payable on October 1st each year and delinquent on the first day of January next following. An interest rate of two (2) percent per month shall be added beginning on the first day of January and two (2) percent added each month thereafter to a maximum of eighteen (18) percent per year. A penalty charge of two (2) percent will be added to each delinquent bill.