

# STURGEON CITY CODE

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## CHAPTER 8: City LICENSES

### Article I: Business Licenses

#### Section 8.010 Eligibility Requirements

A merchant or business license shall not be issued to any person under the age of eighteen (18) years, except that such a license may be issued to a corporation authorized to do business in the State of Missouri regardless of his or her age.

A merchant or business must be located within the City Limits of Sturgeon, Missouri or a merchant or business must provide a service within the City limits of Sturgeon.

(Ord. 683, Sec. 1, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

#### Section 8.020 Application

A merchant or business license may only be issued upon written application made by a qualified person or corporation to the City Clerk and payment of the established license fee to said Clerk. The application shall request the following information:

1. Legal name of business
2. Physical location of business
3. Business telephone number
4. Business owner's home telephone number and/or cellular phone number
5. Nature of business in specific detail
6. Full name of applicant (s)
7. Applicants date of birth
8. Indicate if applicant is a U.S. Citizen
9. Applicants drivers license number
10. Applicants home address
11. Mailing address
12. Indicate whether or not the applicant has been convicted of any violation of laws or codes other than minor traffic violations in this or any other State and provide details.
13. Indicate whether or not this business will discharge any wastewater into the City sewer other than from restrooms and describe if the answer is yes,
14. Indicate whether or not they are in debt or obligated except for current City taxes.

## STURGEON CITY CODE

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15. Indicate if they are registered with the Missouri Secretary of State under Fictitious Law Indicate if they have been issued a Missouri Retail Sales Tax Identification Number.

A merchant or business license application indicating a **NEW Business** to be started within the City limits of Sturgeon must be approved by the Sturgeon Board of Alderman.

(Ord. 683, Sec. 2, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

### **Section 8.030 License Fees**

Merchants and businesses as indicated per Missouri State Statues; Taxation in 4<sup>th</sup> Class Cities shall be required to pay the license fees according to the fees established by codes originally established 1945 and 1990.

For each classification or type of business that is listed in “**specific detail**” on the application submitted they shall be required to pay the license fee or fees that are applicable according to the License Fee Schedule. (For current rates see Chapter 25 - Deposits, Fees & Charges, Section 25.280.)

(Ord. 683, Sec. 3, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

### **Section 8.040 County/State License Required**

All merchants, business owners, or corporations conducting or operating a business within the City limits of Sturgeon, Missouri shall be responsible for acquiring and maintaining any County or State Licenses if so required by the issuing authority and provide such copies to the City Clerk to be retained by the City of Sturgeon.

(Ord. 683, Sec. 4, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

### **Section 8.050 City Receipt**

All licenses issued by the City of Sturgeon shall indicate the name of the Business followed with the applicants name and address, indicate the amount paid, the type of business or businesses that are authorized, the beginning and ending date of the license, the date of payment and shall be signed by the City Clerk, City Collector and Mayor with the City seal affixed. The license shall also bear in the lower left corner the receipt number followed with the date of payment.

(Ord. 683, Sec. 5, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

### **Section 8.060 Display of License**

All Licenses issued by the City to any merchant, business or corporation shall be posted in a conspicuous place in their business.

(Ord. 683, Sec. 6, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

## STURGEON CITY CODE

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### **Section 8.070          Expiration**

Each business license shall be issued for one (1) calendar year except for those particular one-day licenses or one-week licenses set forth in Section 25.280. Each annual renewal business license applicant shall apply for and shall pay for the required license in January of each year and such business license shall be delinquent in February. Each new business license applicant shall apply for, pay for and receive the required business license before doing any business in the City, and shall receive any required approval from the Board of Aldermen before doing any business in the City. All annual business licenses shall be issued for the calendar year, are non-transferable and shall not be prorated on application for a partial year or upon cancellation.

(Ord. 759, Sec. 2, Approved and Effective January 23, 2012, Amended; Ord. 683, Sec. 7, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

### **Section 8.080          Violation/Penalty**

It shall be unlawful for any person, co-partnerships, corporations or associations to exercise carry on or engage in any of the foregoing occupations, trades business or agencies within the City Limits of Sturgeon, Missouri without having first obtained a license as provided herein. Anyone violating the provisions of this code shall be guilty of a misdemeanor, fined and punished accordingly.

(Ord. 683, Sec. 8, Approved and Effective August 25, 2008; Ord. 417, Sec. 1 and Sec. 2, Approved and Effective February 23, 1981, Repealed; Ord. 264, Sec. 3, Approved and Effective August 24, 1964, Repealed.)

## **Article II: License Tax, Electric and Gas Utilities**

### **Section 8.260          Person Defined.**

The **person** when used in this code, shall include any individual, firm, copartnership, joint partnership, joint adventure, association, corporation, estate, business trust, trustee, receiver, syndicate or any other group or combination acting as a unit, in the plural as well as in the singular number.

(Ord. 254, Sec. 1, Approved and Effective May 28, 1962.)

### **Section 8.270          Imposition of Electric and Gas Utility Tax.**

Every person now or hereafter engaged in the business of supplying electricity or gas for compensation for any purpose in the City of Sturgeon shall pay to the City of Sturgeon as a license tax a sum equal to five percent of the gross revenue derived from such business, exclusive of electric sales to municipality and electric revenue from customers billed under the filed industrial rate.

(Ord. 254, Sec. 2, Approved and Effective May 28, 1962.)

### **Section 8.275          Maintenance of Electric and Gas Business License Utility Tax Rates Notwithstanding Tariff Increases On Utility Corporations.**

As authorized by Section 393.275, RSMo and except for such electric sales and electric revenue exempted by City ordinance, the City shall maintain the license tax rate of all its business license taxes on the gross revenue derived from all utility corporation persons now or hereafter engaged in the business of supplying electricity or gas for

## STURGEON CITY CODE

compensation for any purpose in the City without reduction, notwithstanding any increases in any tariffs of such utility corporation persons.

(Ord. 752, Sec. 1, Approved and Effective September 28, 2011.)

### **Section 8.280 Statement to be Filed.**

It is hereby made the duty of every person engaged in the business described in the foregoing sections hereof, to file with the Clerk of the City of Sturgeon on the 15th day of January, on the 15th day of April, on the 15th day of July, and on the 15th day of October of each year, a sworn statement of the gross receipts of such persons from such business for the three calendar months or parts thereof after this code takes effect preceding the filing of such Statement. The Clerk of the City of Sturgeon or deputy or authorized agent, shall be and is hereby authorized to investigate the correctness and accuracy of the said statement required and for that purpose shall have access, at all reasonable times and business hours, to inspect the books, documents, papers and records of any such person so making such Statement in order to ascertain the accuracy thereof.

(Ord. 254, Sec. 3, Approved and Effective May 28, 1962.)

**STURGEON CITY CODE**

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**Section 8.290            Payment of Tax.**

Every person now or hereafter engaged in the business described in Section 8.270 hereof, shall pay to the Collector of the City of Sturgeon on the 15th day of January, on the 15th day of April, on the 15th day of July, and on the 15<sup>th</sup> day of October of each year that this code is in full force and effect an amount equal to five per cent of said person's gross receipts from the said business herein named for the preceding three calendar months, or parts thereof, that this code is in force and effect.

(Ord. 254, Sec. 4, Approved and Effective May 28, 1962.)

**Section 8.300            Exclusivity of Tax.**

The tax herein required to be paid shall be in lieu of any other occupation tax, required of any person engaged in the business enumerated in Section 8.270 hereof, but nothing herein contained shall be so construed as to exempt any such person from the payment to the City of Sturgeon of the tax or taxes, which the City of Sturgeon levies upon the real or personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than the services described in Section 8.270, nor shall the tax herein required exempt any such person from the payment of any other tax, which may be lawfully required, other than an occupation tax on the business described in Section 8.270.

(Ord. 254, Sec. 5, Approved and Effective May 28, 1962.)

**Section 8.310            Construction.**

If any section or sections or parts thereof of this code shall be held invalid for any reason, the invalidity of such section or sections or parts thereof, shall not impair the validity of the remaining section, sections or parts thereof, of this code the Board of Aldermen hereby declaring that it would have passed the remaining portion of this portion had it known any section, sections or parts thereof would be held invalid.

(Ord. 254, Sec. 6, Approved and Effective May 28, 1962.)

**Section 8.320            Violation/Penalty.**

Every person, firm, partnership and copartnership engaged in any of the businesses named in Section 8.270, failing to pay such license tax, as above provided, shall be deemed guilty of a misdemeanor, and shall be fined (For current rates see Chapter 25 - Deposits, Fees & Charges, Section 25.290.)

And each day's violation of said code shall constitute a separate and distinct offense. Violators shall be deemed guilty of a misdemeanor and on conviction shall be punished by a fine (For current rates see Chapter 25 - Deposits, Fees & Charges, Section 25.290.)

(Ord. 254, Sec. 7, Approved and Effective May 28, 1962.)

**Article III: Vehicles**

**Section 8.370 - 8.430 All Repealed**

(Ord. 610, Approved and Effective January 23, 2003; Ord. 315, Sec. 1, Approved and Effective December 27, 1973,

## STURGEON CITY CODE

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All Repealed; Ord. 301, Sec. 1, Approved and Effective April 22, 1969, Repealed.)

### Article IV: Property Taxes

#### Section 8.440 Duties of Certain Officers and the Board of Aldermen.

Except as otherwise provided by code, the assessment, levy, payment, and collection of both real and personal taxes shall be done as provided for under the general statutes of the State relating to taxation and revenue. All duties specified in the State taxation and revenue laws to be performed by the County Collector, shall be performed by the City Collector, and all duties to be performed by the County Clerk shall be performed by the City Clerk, and all duties to be performed by the County Court shall be performed by the Board of Aldermen.

(Ord. 275, Sec. 1, Approved and Effective November 19, 1965.)

#### Section 8.450 Assessment of Property.

The assessment of property, both real and personal, in the City shall be done by the County Assessor, and such assessment as made by the County Assessor, after the same has been passed by the Board of equalization, as provided by law, shall be taken as the City assessment and be the basis from which the Board of Aldermen shall make the levy for City purposes.

(Ord. 275, Sec. 2, Approved and Effective November 19, 1965.)

#### Section 8.460 Taxes not Void for Informality, Etc.

An assessment of property or charges for taxes thereon shall not be considered illegal on account of any informality in making the assessment, or in the tax lists or on account of the assessment not having been completed by the assessor within the time required by law.

(Ord. 275, Sec. 3, Approved and Effective November 19, 1965.)

#### Section 8.470 Board of Aldermen to Make Annual Levy, Certification of Levy.

The Board of Aldermen shall, within a reasonable time after the Assessor's books of each year are returned, ascertain the amount of money to be raised thereon for general and other purposes, and by code set the tax rates to be levied on the various classes of property as assessed by the Assessor in an amount sufficient to produce the revenue needed. The levy so established shall be certified by the City Clerk to the City Collector.

(Ord. 275, Sec. 4, Approved and Effective November 19, 1965.)

#### Section 8.480 No Exemptions From Tax.

The Board of Aldermen shall have no power to relieve any person from the payment of any tax or exempt any person from any burden imposed by law.

(Ord. 275, Sec. 5, Approved and Effective November 19, 1965.)

## STURGEON CITY CODE

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### **Section 8.490            Method of Making out and Disposition of Tax Roll.**

After the Assessor's books have been corrected and adjusted, and the Board of Aldermen has fixed the rate of taxation, the City Collector shall then compute the taxes and extend the same upon the tax rolls received from the assessor, in proper columns prepared for such extensions, according to the rates levied, authenticated with the sales of the City, and thereupon the Collector shall be charged with the amount of taxes so certified.

(Ord. 275, Sec. 6, Approved and Effective November 19, 1965.)

### **Section 8.500            Failure to Deliver Assessor's or Collector's Books, Effect.**

A failure to deliver the Assessor's or to complete the Collector's books within the time specified by law shall in no way effect the validity of such assessment and levy of taxes.

(Ord. 275, Sec. 7, Approved and Effective November 19, 1965.)

### **Section 8.510            City Collector to Pay Over All Monies Monthly.**

It shall be the duty of the City Collector to pay to the City Treasurer, monthly, all monies received by him from all sources, which may be levied by law or code.

(Ord. 275, Sec. 8, Approved and Effective November 19, 1965.)

### **Section 8.520            What Shall Not Release Sureties on Collector's Bond.**

Any bond given in pursuance to any code shall not be rendered void, nor shall any surety be released from any liability thereon in consequence of any informality in the assessment in making out the assessment lists, nor of any change or alteration in the law, although the same may be made after the execution of the bond.

(Ord. 275, Sec. 9, Approved and Effective November 19, 1965.)

### **Section 8.530            Date Taxes Become Delinquent.**

Upon the first of January of each year all unpaid taxes shall be and become delinquent, and the taxes upon real property are hereby made a perpetual lien thereon against all persons in favor of the City.

(Ord. 275, Sec. 10, Approved and Effective November 19, 1965.)

### **Section 8.540            Enforcement of Taxes.**

The enforcement of all taxes on real and personal property shall be made in the same manner and under the same laws, rules and regulations as are or to be provided by law for the collection and enforcement of the payment of State and County taxes including the seizure and sale of property and chattels, both before and after such taxes shall be delinquent; provided that all suits for the collection of taxes shall be brought in the name of the State, and to the use of the City Collector.

(Ord. 275, Sec. 11, Approved and Effective November 19, 1965.)

### **Section 8.550            Delinquent Tax List; Collection of Delinquent Taxes.**

## STURGEON CITY CODE

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The Collector shall, prior to the meeting of the Board of Aldermen in April of each year, make under oath lists of delinquent taxes, remaining due and uncollected for each year, to be known as the "land and lot delinquent list" and the "personal delinquent list" and deliver the same to the Board of Aldermen. At the first meeting of the Board of Aldermen in April, or as soon as may be thereafter practicable, the Board of Aldermen shall examine fully the delinquent lists, and if it appears that all property taxes contained in the lists are properly returned as delinquent, the Board of Aldermen shall approve the lists and cause a record thereof to be entered on the journal, and shall cause the amount thereof to be credited to the account of the Collector.

The Board of Aldermen shall return the delinquent lists to the Collector, charging him therewith, and he shall proceed to collect the same in the manner provided by law for the collection of delinquent lists of real and personal taxes for State and county. The City Collector shall report to the Board of Aldermen at the regular meetings in each month all taxes collected on the real and personal delinquent lists; and he shall pay the same to the Treasurer and receive credit therefor. He shall turn over to his successor all uncollected delinquent lists, receiving credit therefor, and his successor shall be charged therewith; provided that the Board of Aldermen may declare worthless any and all personal delinquent taxes which the Board of Aldermen may deem uncollectible.

(Ord. 275, Sec. 12, Approved and Effective November 19, 1965.)

### **Section 8.560           Penalty for Failure to Pay Taxes.**

If any taxpayer shall fail, neglect or refuse to pay the City Collector his taxes at the time and place required, then it shall be the duty of the Collector, after the first day of January next ensuing, to collect and account for as other taxes an additional tax, as penalty, two thirds of one per cent per month upon all taxes collected by after the 1st day of January as aforesaid, and in computing such additional taxes or penalty, a fractional part of a month shall be counted as a whole month; provided, however, that the penalty for each month's delinquency shall not exceed ten per cent. At the time of filing each monthly and annual settlement, the Collector shall file with the Treasurer a Statement, under oath, of the amount received and from who received, and the Treasurer shall charge the Collector therewith; provided that such interest shall not be chargeable against persons who are absent from their homes and engaged in the military service of the State or of the United States, or against any taxpayer who shall pay his taxes to the Collector, at any time before the first day of January each year.

(Ord. 275, Sec. 13, Approved and Effective November 19, 1965.)

### **Section 8.570           Settlement in Collector's Accounts When Vacancy Occurs.**

In the case of the death, resignation, removal or other disability of the City Collector, during the time the tax books are in his hands it shall be the duty of the Mayor to take charge of the tax books and cause a settlement of the Collector's account to be made. For the purpose of making such settlement, the Mayor shall appoint one competent person, the legal representative of the Collector may choose a second, and the sureties of the Collector may choose a third, and the persons so appointed and chosen shall examine such tax books and it shall be their duty to ascertain the amount remaining uncollected and make out a correct abstract of the same. They shall also examine his accounts and ascertain the amount collected by him from every other source of revenue, and cause a full and complete settlement of his accounts to be made. Upon completing such examination and settlement, the persons so appointed and chosen shall certify to the Board of Aldermen a correct abstract of the same. If found correct, the Board of Aldermen shall cause the Treasurer to properly adjust the Collector's account in accordance with such settlement. If the representatives of sureties of such Collector shall fail or refuse to choose persons for such examination and settlement, then the person appointed by the Mayor shall proceed to make the same and report the result thereof to the Board of Aldermen. Should there be but a small portion of the taxes collected at the time of making such settlement, then the amount actually collected shall be ascertained and the same books used in completing the collections.



## STURGEON CITY CODE

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(Ord. 275, Sec. 14, Approved-and Effective November 19, 1965.)

### **Section 8.580           Duty of Representatives When Collector Dies.**

Whenever any Collector shall die after he has received the tax books for any year, his legal representatives shall immediately turn such tax books over to the Mayor and pay into the City Treasury out of the estate all moneys which have been collected by the deceased Collector and then in his hands.

(Ord. 275, Sec. 15, Approved and Effective November 19, 1965.)

## **Article V: License Tax, Telephone Service**

### **Section 8.590           Imposition of Tax.**

There is hereby imposed and levied upon every person, firms, partnerships and corporation, now or hereafter engage in the business of supplying telephone service , for compensation, in the City of Sturgeon, Missouri, a license tax of a sum equal to five percent (5%) of the gross receipts from such service rendered and received from any such business within the City

(Ord. 653, Sec. 2, Approved and Effective May 12, 2006; Ord. 348, Sec. 1, Approved and Effective April 3, 1975, Repealed.)

### **Section 8.600           Statement to be Filed, Payment.**

Every person, firm, partnership and corporation, now or hereafter engaged in the business set out and described in Section 8.590 of this bill shall pay said license tax to the City Clerk, on the first day of each and every calendar quarter, (three months), of each year, beginning on the third day of January 1955, the first quarterly payment being due May 1, 20\_\_\_\_, at which time a sworn Statement of the total gross receipts from such business for the preceding quarter shall be filed with the City Clerk and a like sworn Statement of the total gross receipts of such business shall be filed with the City Clerk on the first days of August, December, February and May thereafter. And the City Clerk shall have the right and privilege of investigating the correctness of such Statement, by an examination of the books and records of any such company filing such Statement.

(Ord. 348, Sec. 2, Approved and Effective April 3, 1975.)

### **Section 8.610           Violation/Penalty.**

Every person, firm, partnership and corporation engaged in the business named in Section 8.600 hereof, failing to pay such license tax, as above provided, shall be deemed guilty of a misdemeanor and shall be fined (For current rates see Chapter 25 - Deposits, Fees & Charges, Section 25.300) And each day's violation of this code, shall constitute a separate and distinct offense.

(Ord. 348, Sec. 3, Approved and Effective April 3, 1975.)

## **Article VI: Cigarette Tax**

### **Section 8.630           License Required.**

Every person selling cigarettes or offering or displaying the same for sale within the City shall pay an occupation tax (For current rates see Chapter 25 - Deposits, Fees & Charges, Section 25.310.) for each and all

## STURGEON CITY CODE

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cigarettes so sold or offered or displayed for sale. The intent and meaning of this article is that the same shall levy an occupational tax based upon and pursuant to the method provided for by Section 94.270, of the Revised Statutes of Missouri, 1986, and pursuant to the powers therein granted and the powers further granted under the statutes of Missouri to the cities of the fourth class. Such tax shall be paid and the stamps hereinafter provided for shall be affixed by the person selling such cigarettes or displaying or offering the same for sale, after the same shall have come to rest in the City, and before being displayed or offered for sale by any person in the City.

(Ord. 484, Sec. 2, Approved April 23, 1990 and Effective May 1, 1990.)

### **Section 8.640 Payment of Fees by Purchase of Stamps.**

The tax provided by the preceding section shall be paid by the purchase from the City Collector of stamps of such design and denomination as may be prescribed by the City Clerk. The City Clerk shall furnish such stamps to the City Collector, as may be necessary, and take his receipt therefor. It shall be the duty of every person selling, offering or displaying for sale at retail, any package of cigarettes, to affix to each package of cigarettes so sold, offered or displayed for sale, the stamps so purchased from and furnished by the City Collector, and such stamps so affixed shall evidence the payment of the tax imposed by this article. In the sale of such stamps, the City Collector shall allow a discount of ten percent of the denominational or face value thereof.

(Ord. 484, Sec. 3, Approved April 23, 1990, Effective May 1, 1990; Ord. 363 Approved and Effective April 21, 1976, Revised.)

## **Article VII: Sales Tax**

### **Section 8.680 Imposition of Sales Tax.**

The Municipal Sales Tax on all sales of metered water service, electricity, electrical current, natural, artificial or propane gas, wood, coal, or home heating oil used for nonbusiness, noncommercial or nonindustrial purposes heretofore exempted is hereby imposed within the corporate limits of this municipality.

(Ord. 408, Sec. 1, Approved and Effective March 13, 1980.)

### **Section 8.690 Rate of Tax.**

The rate of taxation shall be one percent.

(Ord. 408, Sec. 2, Approved and Effective March 13, 1980.)

### **Section 8.700 Effective Date.**

The tax shall become effective as provided in subsection 4 of section 94.510 Revised Statutes of the State of Missouri and shall be collected pursuant to the provisions of sections 94.500 to 94.570.

(Ord. 408, Sec. 3, Approved and Effective March 13, 1980.)

### **Section 8.710 Copies to be Made Available.**

The City Clerk is hereby directed to provide copies of this code to all of the utilities which provide service within the corporate limits of the City, and to the Director of Revenue for the State of Missouri.

(Ord. 408, Sec. 4, Approved and Effective March 13, 1980.)

**STURGEON CITY CODE**

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