

NEW RESIDENTS

If you are a new resident to Barton County you should call the County Assessor (417/682-3553) to make sure you receive a personal property assessment list. If you have purchased Real Estate in Barton County, you should call the Assessor to update name and address information prior to October when tax bills are prepared.

LIABILITY FOR TAXES

Every person owning or holding tangible personal property on the first day of January, including all such property purchased on that day, shall be liable for taxes thereon during the same calendar year. Tangible personal property includes: motor vehicles, motorcycles, trailers, RV's, boats, outboard motor, farm equipment, livestock, office equipment, airplanes, and some construction equipment.

Personal property and real estate tax bills are created and mailed each November for property owned on **January 1** of that same year, as reported by the taxpayer to the Assessor. Bills are not adjusted due to the sale/purchase of property or a move out of state after Jan. 1 of the tax year. In Missouri taxes are not pro-rated. Taxes not paid in full on or before December 31 will accrue penalties and fees until they are paid.

A person moving into Missouri after January 1, or owning no property on January 1, will not owe personal property taxes until property is owned in Missouri on January 1. However, to license a vehicle in Missouri you will need to see the assessor as you may need a waiver. When moving within Missouri, taxes are due in the county of residence January 1 of that year.

PERSONAL PROPERTY IS ASSESSED AS OF JANUARY 1.

Taxpayers must **DECLARE** personal property to the Assessor before March 1 every calendar year or late assessment penalties may apply.

PROPERTY TAX CALENDAR

- Jan.** - Personal Property Assessment sheets mailed out. If you do not receive one, you must notify the Assessor at 417-682-3553. You must fill out an assessment sheet to avoid penalties and interest on your tax statement.
- March-** Your assessment sheet is due to the Assessor's office on March 1st.
- May** - Tax Sale property certified notices mailed.
- July** - Properties with 3 years or more delinquent taxes will be published in a local newspaper. Certified mailing and Legal Publication serve as notice that properties are in jeopardy of being offered for sale at the annual Tax Certificate Sale.
- Aug.** - Tax Certificate Sale held the 4th Monday in August of each year.
- Sept.** - Tax Levy's submitted by local taxing entities.
- Nov.** -Current Real Estate and Personal Property tax statements mailed.
- Dec.** - Tax payments should be paid by December 31st of each year to avoid penalties and interest on tax amounts.

IF YOU DO NOT RECEIVE A TAX BILL BY NOVEMBER 15, PLEASE CONTACT THE COLLECTOR'S OFFICE.

Contact Information on front of brochure.

Personal Property and Real Estate taxes are due upon receipt of bill but no later than December 31 of the tax year.

Late charges accrue monthly beginning January 1 of each year.

MAIL PAYMENTS SEVERAL DAYS BEFORE DECEMBER 31.

BARTON COUNTY

REAL ESTATE & PERSONAL TAX Information

This brochure is provided to assist taxpayers in understanding Missouri Real Estate and Personal Property Tax Laws.



BRITTANICA BORN
BARTON COUNTY COLLECTOR
1004 GULF, ROOM 101, LAMAR, MO
Located on the 1st Floor of the Historic Courthouse on the Square in Lamar, MO
Office Hours: 8:30 a.m. to 4:30 p.m.
weekdays or by appointment

Phone: 417-682-5881
e-mail:
colltreas@countyofbarton.com

IMPORTANT TAX FACTS

FACTS

- If you move, you should call the assessor's office (417-682-3553) with your change of address
- **Contact the Collector's Office(417-682-5881) IF:**
 - *If you do not receive a bill by Nov. 15th.
 - *If you receive a real estate bill on land that you have sold or do not receive one on land that you have purchased.
 - *If you cannot find your tax receipt and the taxes are paid, a duplicate receipt can be obtained for \$1.00.
- Failure of the taxpayer to receive a bill does not relieve the taxpayer of any tax liability, including late payment charges imposed by law.
- Taxes are levied annually and due upon receipt. After December 31, late charges will apply.
- Taxes not paid in full on or before December 31 will accrue penalties and fees which can be as high as 25% during the first year of delinquency.
- Mailed payments must be postmarked on or before December 31 to avoid late charges.
- If you lease a vehicle, the leasing company generally pays, but check your lease agreement. If the lease company pays the taxes, you will need a duplicate paid receipt from the collector (\$1.00).
- Property is subject to sale at public auction if the taxes remain unpaid. The tax certificate sale is held annually on the fourth Monday in August at 10:00 A.M. in the courthouse hallway.
- If you escrow for your real estate taxes, please contact your mortgage company to send a request to the Collector's office stating where the tax statement is to be sent. **If YOU receive the ORIGINAL tax statement, it HAS NOT been sent to the mortgage company.** The homeowner is responsible for taxes plus any late interest and fees if the mortgage company does not remit payment.
- **Contact the Assessor's Office (417-682-3553) IF:**
 - *Your name and address has changed.
 - *An incorrect vehicle is listed on your bill.
 - *A vehicle was omitted from your tax bill.
 - *Your tax bill shows an incorrect taxing district (township, school district, or city).

HOW CAN I PAY MY TAXES

Can pay full or partial amounts with cash, check, credit cards (2.5% fee) or by e-check (\$1.50 fee, need routing & account #s) - all convenience fees charged are retained by the payment processing company. Barton County Collector's Office does not charge or retain any of these fees.

ON LINE: www.bartoncounty.com

Click Pay County Taxes at Top Right

BY PHONE: Toll Free Call 1-877-690-3729

Use Jurisdiction Code – 3599

IN PERSON – At Courthouse-Collector's Office – 1004 Gulf, Room 101, Lamar, MO

BY MAIL – Address to County Collector, 1004 Gulf, Rm 101, Lamar, MO 64759
Please Do Not Send Cash by mail.

NEW - PARTIAL PAYMENTS now being accepted. Call Coll. office for details.

SENIOR CITIZENS CAN GET CREDIT

Missouri Property Tax Credit

Age 65 or older, 60-64 and widowed,
Or 100% Disabled

After Your Real Estate Taxes are Paid Under the "Circuit Breaker" (Form MO-PTC) You may qualify for a property tax credit administered by the STATE of MISSOURI

FOR MORE INFORMATION CONTACT:

Missouri Department of Revenue
Truman State Office Bldg.
301 W. High St., Rm 330
Jefferson City, MO 65101
Phone (573) 751-3505
Website: www.mo.gov/tax

NEW PURCHASER/SELLER INFORMATION

The liability for taxes levied against real estate remains with the property. Taxes are a lien. **If the property changes ownership, the new owner becomes liable for any unpaid taxes.**

Generally, taxes are prorated between the buyer and seller by the closing agent. If this is done, a proportionate amount of the estimated tax amount is credited to the buyer at the time of sale based on the number of months/days the seller owned the property during the tax year. **No money is paid to the collector for taxes at the time of sale unless delinquent taxes are paid by the closing agent or the current taxes are due.**

The **buyer** has the responsibility for paying the **total tax amount** as shown on the tax bill including any late payment charges.

If you are the seller of property during the tax year and receive a tax bill on the property you sold, please notify the collector's office of the name and address of the new owner.

When a change of ownership occurs on or after October 1, the tax bill may be generated and mailed to the previous owner (seller) *unless* the buyer notifies the collector or assessor of the change in property ownership.