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City of Kansas City v. Cosic

Missouri Court of Appeals, Western District - February 27, 2018 - S.W.3d - 2018 WL 1061358

City filed petition against taxpayer, seeking to recover delinquent earnings taxes and requesting penalties, attorney fees, and other costs.

Following bench trial, the Circuit Court entered judgment against taxpayer, awarding city unpaid earnings taxes and other costs, but failing to award penalties and prejudgment interest. After city's motion to reconsider the judgment was denied, city appealed.

The Court of Appeals held that record on appeal did not contain evidence necessary to determine city's claim that trial court erroneously failed to award prejudgment interest under city ordinance.

Record on appeal did not contain evidence necessary to determine city's claim that trial court erroneously failed to award prejudgment interest under municipal ordinance that purportedly imposed prejudgment interest on unpaid earnings taxes when trial court entered judgment against taxpayer in city's action to recover delinquent earnings taxes, and thus review of claim on appeal was not possible; success of claim depended on ordinance, record did not establish the ordinance was introduced into evidence at trial, and ordinance was not part of the record on appeal.

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