

ORDER OF THE RAY COUNTY COMMISSION

ORDER NO. \_\_\_\_\_

DATE ISSUED: August 29, 2024

SUBJECT: Senate Bill 190; SB 756 Property Tax Relief for Senior

WHEREAS, Governor Parsons signed into law Senate Bill No. 756 of the 103<sup>rd</sup> General Assembly, an act to repeal section 137.1050 RSMo., and to enact in lieu thereof one new section relating to a property tax credit for certain seniors; and

WHEREAS, Senate Bill 756 modifies section 137.1050, of the Missouri revised statutes, which purports to establish and define a tax credit for real estate taxes for eligible seniors in Missouri; and

WHEREAS, pursuant to newly enacted RSMo. 137.1050.2, Ray County, Missouri is a Class 3 County and political subdivision of the State of Missouri and is duly “authorized to impose a property tax; and

WHEREAS, pursuant to 137.1050.2 RSMo., the County Commission of Ray County wishes to adopt an Order authorizing a “property tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer’s eligible credit amount” pursuant to that section; and

WHEREAS, the County Commission of Ray County intends for the effective date of such tax freeze to be January 1, 2024.

NOW, THEREFORE, BE IT RESOVED AND ORDERED BY THE COUNTY COMMISSION OF RAY COUNTY, MISSOURI, AS FOLLOWS:

1. That the County Commission of Ray County Missouri hereby authorizes the tax credit for seniors as allowed in 137.1050, 143.124, and 143.125 to be applied to the taxpayers of Ray County with an effective date of January 1, 2024.
2. Definitions. For purposes of this Order, the following terms shall be defined as follows:
  - a. “Eligible Credit Amount,” is the difference between an eligible taxpayer’s ad valorem real property tax liability on such taxpayer’s homestead for a given tax year, minus the ad valorem real property tax liability on such homestead in the eligible taxpayer’s initial credit year.

- b. "Eligible Taxpayer," is a Missouri resident who:
    - i. Is 62 years of age by January 1st of the application year or older;
    - ii. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
    - iii. Is liable for the payment of real property taxes on such homestead;
  - c. "Homestead," means real property occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence which shall not be interpreted to include commercial properties, agricultural properties, or non-residential structures (such as barns, storage facilities, cell phone towers, etc.)
    - i. Real property shall not qualify as a homestead if:
      - 1. The real property has been assessed and taxed pursuant to Section 137.082 RSMo in the year that the taxpayer became an eligible taxpayer; or
      - 2. More than 50% of the real property is leased to a person or person other than the eligible taxpayer.
  - d. "Property Tax Credit." Means the eligible credit amount due to an eligible taxpayer on the current real estate tax liability of an eligible taxpayers' homestead.
  - e. "Initial Credit Year," means in the case of a taxpayer that meets all requirements to become an "eligible taxpayer" prior to the year in which a credit is authorized pursuant to this order, the year in which such credit is authorized. For all other taxpayers, the year in which the taxpayer meets all requirements to become an "eligible taxpayer." If in any tax year subsequent to the eligible taxpayer's initial credit year the eligible taxpayer's real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent years.
3. Property Tax Credit – An eligible taxpayer is authorized to receive a property tax credit upon the submission and approval of an application by the eligible taxpayer. The Collector shall apply an eligible credit amount when calculating an eligible taxpayer's total annual tax liability on the eligible taxpayer's homestead.
4. Tax Statement – The eligible credit amount shall be noted on the statement of tax due sent to the eligible taxpayer by the Collector.

5. Application – The property tax credit shall be requested by a taxpayer in writing on a form approved by the County Commission.
  - a. Completion. The taxpayer shall complete all sections of the required form before submission to the County on or before April 1<sup>st</sup> of each application year.
  - b. Taxpayer Information. The form shall require the following information from the taxpayer:
    - i. Homestead. The residential tax amount for the physical address of the real property for which an eligible credit amount is claimed.
    - ii. Parcel Identification Number. The county tax parcel identification number for which an eligible credit amount is claimed.
    - iii. Birthdate. The day, month and year when each taxpayer was born.
    - iv. Age. The taxpayer's current age in years as of the date of submission.
    - v. Nature of Property Interest. The taxpayer shall state that either:
      1. The taxpayer is the owner of the recorded title to the homestead;  
or
      2. The type of legal or equitable property interest which the taxpayer has in the homestead.
    - vi. Verification. The taxpayer shall affirm all the following:
      1. Primary Residence. The taxpayer shall verify that the homestead is currently being used as the taxpayer's primary residence and that the taxpayer is not claiming any other real property in any taxing jurisdiction in the United States of America as a primary residence.
    - vii. Signature. The application must be signed by a taxpayer who is 62 years of age or older during the application year and must be signed before a Notary Public.
    - viii. False Declaration. The form shall state that false statements made therein are punishable pursuant to RSMo 575.060(1)(b).
  - c. Documentation. Any taxpayer submitting such form shall also submit along with the completed form the following required documentation:
    - i. Identification. The taxpayer's birth certificate or a currently issued form of identification with a photograph of the taxpayer issued by the State of Missouri of the United States of America.

- ii. Written Instrument Showing Property Interest. If the taxpayer is not listed as the record owner by the assessor in the year in which the taxpayer submits the application, then the taxpayer shall attach documentation from the Recorder of Deeds verifying a legal or equitable interest in the homestead.
6. Processing. The County shall make the application created in Subsection (5) available free to any taxpayer who requests a copy. The County shall receive any completed application submitted by a taxpayer along with any accompanying documentation required under Subsection (5). Such completed applications shall be reviewed by the County to determine if the application is complete and authorizes the taxpayer to receive the credit under Subsection (2) as an eligible taxpayer.
7. Revenue. For the purposes of calculating property tax levies pursuant to RSMo. 137.073, the total amount of credits authorized pursuant to this section shall be considered tax revenue, as such term is defined in RSMO. 137.073.
8. Termination. The property tax credit shall terminate in the tax year following the year in which the eligible taxpayer ceases to be eligible under any requirement herein.
9. New Construction. If an eligible taxpayer makes new construction and improvements to such eligible taxpayer's homestead, the real property tax in the eligible taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements.
10. Annexation. If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit year, then the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.
11. Confidential Information. Any information submitted on the application form under this section, or any documentation submitted along with the application, which lists the taxpayer's social security number is personal identifying information and is confidential under Section 7 of the Privacy Act of 1974, Public Law 93-579, 88 Stat 1896 (note to 5 U.S.C. 522a) and shall not be disclosed except where required by law.
12. Severability. If any section, subsection, paragraph, sentence, clause, phrase or word in this Order, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of any of the remaining portions of this Order, or any part thereof.

13. Authority. Each Ray County elected official shall be authorized and empowered to adopt such rules and procedures as they deem necessary in order to carry out and implement the provisions of this Order and to develop and require such documents, applications and instruments as may be necessary or desirable to permit the application of the tax credits authorized herein, and to carry out, comply with, and perform the requirements of this Order.

14. Reporting. The County Collector shall notify each political subdivision within Ray County of the total credit amount applicable to such political subdivision by no later than November fifteenth each year.

By Order of the County Commission of Ray County, Missouri

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Commissioner

Billy Gaines, Presiding

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Dave Powell, Eastern Commissioner

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Commissioner

Gary Wilhite, Western

ATTEST:

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Heather Maulsby, County Clerk