

HENRY COUNTY, MISSOURI -
ORDINANCE NO. 2025-0529

AN ORDINANCE ESTABLISHING A PROPERTY TAX CREDIT FOR ELIGIBLE SENIOR CITIZENS PURSUANT TO
SECTION 137.1050, RSMO

PREAMBLE:

WHEREAS the Henry County Commission seeks to provide stable, long-term tax relief for eligible senior homeowners in Henry County by freezing their ad valorem real property taxes, as authorized by Senate Bill 190 and subsequent legislation (SB 756), codified in RSMo § 137.1050.

WHEREAS Governor Parson has signed into law Senate Bill No. 190 ("SB190") of the 102nd General Assembly, an act codifying Section 137.1050 of the Revised Statutes of Missouri, which became effective August 28, 2023, and revisions via Senate Bill No. 756 ("SB756") of the 102nd General Assembly, which become effective August 28, 2024:

WHEREAS SB190 seeks to establish and define a tax credit for property taxes for Eligible Taxpayers in Missouri; and

WHEREAS pursuant to newly enacted RSMo. § 137.1050, Henry County, Missouri is a political subdivision within the state of Missouri and is duly "authorized to impose a property tax;" and the County Commission of Henry County wishes to adopt an Ordinance 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 said section; and

WHEREAS the County Commission of Henry County intends such tax credit to take effect with the 2025 tax year; and

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF HENRY COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1.

DEFINITIONS-For purposes of this Ordinance, the following terms shall be defined as follows:

Eligible Taxpayer: A Missouri resident who:

- (a) Is **62 years of age or older** as of December 31st of the tax year;
- (b) Is the owner of record or holds a legal/equitable interest in a homestead (including trust ownership); and
- (c) **Is liable for real property taxes** on that homestead
- (d) Is not **delinquent** on real property taxes at time of application

Homestead: Real property occupied by eligible taxpayer and is the taxpayer's primary residence. Assessed as residential property, including the dwelling, all non-commercial accessory structures (such as garages, sheds, or barns), and up to five (5) acres of contiguous land. Properties **with business or commercial use** located within the homestead boundaries shall be **excluded** from the tax credit to the extent of that commercial portion, as determined by the County Assessor.

o **Ineligible Property Conditions:**

- 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. One or more years of delinquent taxes have accrued from a tax liability in prior years on the real property and is still outstanding at the time of the application.

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 the eligible credit amount when calculating and eligible taxpayers total annual tax liability for **all ad valorem taxes**, including those levied by school, township, and fire districts, subject to authority granted by law, on the eligible taxpayer's homestead. Tax credits will be recalculated on improvements and / or new construction to homesteads.

Eligible Credit Amount: The difference between the eligible taxpayer's real property tax liability on their homestead for the current tax year and the amount they owed in the year they first applied for and qualified for the credit.

Valuation Date: The later of:

- August 28 2025;
- On January 1st of the year the individual became eligible;
- January 1 of the year the homestead was purchased;
- The most recent reassessment date used to establish tax liability at the time of qualification;
- The date reassessment occurred due to major remodeling (if value increased 50%+)

SECTION 2. TAX CREDIT AUTHORIZATION

- An eligible taxpayer shall receive a tax credit equal to the eligible credit amount upon **annual application and approval**.
- The **tax freeze applies to all ad valorem taxes**, including those levied by school, township, and fire districts, subject to authority granted by law.
- **The credit shall appear on the tax statement** and be recalculated in years where reassessment or improvements occur.

SECTION 3. APPLICATION PROCESS

- Applications are due by June 30th of the tax year.
- The property tax credit shall be requested by a taxpayer in writing on a form approved by the County Commission
- The taxpayer shall complete all sections of the form required, prior to submitting to the Collector on or before June 30th of any tax year
- Applications must include:
 - **Proof of Identification:** Current valid form of identification with a photograph of the taxpayer issued by either the State of Missouri or the United States of America **Or;** birth certificate
 - **Birthdate:** The day, month and year of taxpayer birth
 - **Age:** The taxpayer's current age in years on the date of submission
 - **Parcel Identification Number**
 - **Physical address of homestead:** Multiplex properties owned and occupied by the eligible senior will be prorated
- **Documentation of Ownership or Interest:** The taxpayer shall state that either:
 1. The taxpayer is the owner of record title to the homestead; or
 2. The taxpayer holds a legal or equitable property interest in the homestead.
 - **Verification** of taxpayer shall verify that Homestead is their current primary residence, and that taxpayer is not claiming any other real property (Homestead) in any taxing jurisdiction in the United States of America as a primary residence
 - **Taxpayer** shall verify that no delinquent taxes are due on the Homestead

- **Taxpayer** shall print their full, complete, legal name and sign and date the form with the current date of the day on which the form is submitted
- **False Declaration:** The form shall state that false statements made therein are punishable pursuant to RSMo. 575.050.

SECTION 4. TERMINATION OF ELIGIBILITY

The credit shall terminate:

- If the homestead is **sold or transferred** (if based on title)
- If the **written instrument expires** (e.g., trust terms end)
- If the taxpayer no longer occupies the property as a primary residence
- If taxpayers become **delinquent on real estate taxes, as specified by county ordinance.**

SECTION 5. ADMINISTRATION

- **Eligible Taxpayer List:** The Collector shall annually complete a list on or before November 30th of each year which states in separate columns:
 - The full complete legal names of eligible taxpayers;
 - The property parcel numbers of the homesteads for which the credit is claimed;
 - Whether the taxpayer claimed the credit:
 - i. As the owner of record title; or,
 - ii. Pursuant to a legal or equitable property interest in a written instrument. If a property tax credit is claimed pursuant to a legal or equitable property interest in a written instrument and such written instrument includes a term of years, recording the year in which such instrument terminates.
 - The year or years in which eligibility was determined; and
 - The age of the taxpayer at the time eligibility was determined
- **Review** applications for completeness and refer eligible claims to the Commission.
- A list of eligible taxpayers and parcel numbers shall be **maintained annually.**
- The credit shall be treated as tax revenue for purposes of levy calculations under RSMo § 137.073.
- Applicants denied the tax credit may appeal in writing to the County Commission or its designee with thirty (30) days of notice of denial.

SECTION 6. CONFIDENTIALITY

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 96-579, 8 Stat 1896 (note to 5 U.S.C. 522a) and shall not be disclosed except where required by law.

SECTION 7. SEVERABILITY AND LEGAL LIMITATIONS

If any part of this ordinance is held invalid or if future legal changes alter the authority granted under RSMo 137.1050, this ordinance shall be null and void.

SECTION 8. SPECIAL CONDITIONS

- In cases of joint ownership, only one person may claim the eligible credit amount.

SECTION 9. EXCEPTIONS AND EXCLUSIONS:

- The credit authorized herein shall not extend to the following ad valorem levies:
 - State Blind Pension Fund;
 - Levies related to any and all voter-approved bond indebtedness from any taxing entity;
- New construction:
 - If an eligible taxpayer makes new construction and improvements to such taxpayer's homestead the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements;
- New voter approved levies:
 - If a political subdivision receives the affirmative vote of the people to create a new levy, the tax liability for the taxpayer's initial credit year shall be increased to reflect the new levy;
- 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.

SECTION 10. TAXPAYERS RIGHTS AND APPEALS

Nothing in this ordinance shall be construed to limit the right of an eligible taxpayer to appeal the assessed valuation of their homestead in accordance with Missouri law.

Eligible taxpayers may file an appeal with the Henry County Board of Equalization or further with the Missouri State Tax Commission, following normal procedures and deadlines.

If the appraised or assessed value of an eligible taxpayer's homestead decreases in a future year, the tax credit amount shall not be recalculated downward. The taxpayer shall continue to receive the same credit established at the time of initial qualification unless a new valuation is triggered under Section 137.1050 RSMo due to major remodeling or reassessment authorized by law.

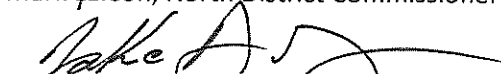
PASSED AND APPROVED by the Henry County Commission this 29th day of May, 2025.



Jim Stone, Presiding Commissioner



Mark Larson, North District Commissioner



Jake Bradley, South District Commissioner

Attest:



Kelly Marriott, County Clerk

