

COPY

**ORDER & ORDINANCE
OF THE CARROLL COUNTY COMMISSION**

***AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 190,
SENATE BILL 756, AND § 137.1050, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON
SENIOR CITIZENS' PRIMARY RESIDENCE***

WHEREAS, in 2023, the Missouri legislature passed and the Governor signed Senate Bill 190 ("SB 190"), codified as Section 137.1050, RSMo; and

WHEREAS, SB 190 and Section 137.1050, RSMo., became effective on August 28, 2023; and

WHEREAS, Section 137.1050, RSMo, was modified by Senate Bill 756 ("SB 756"), effective August 28, 2024; and

WHEREAS, under SB 190 and SB 756, certain eligible senior citizen taxpayers may receive a property tax credit; and

WHEREAS, a senior citizen taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri resident; is 62 years of age or older; is an owner of record of a homestead or has legal or equitable interest in such property as evidenced by a written instrument; and is liable for the payment of real property taxes on such homestead;

WHEREAS, SB 190, SB 756, and § 137.1050, RSMo. authorize a county to grant a property tax credit to eligible senior citizen taxpayers residing in such county if a county adopts an ordinance authorizing such credit; and

WHEREAS, pursuant to SB 190, SB 756, and Section 137.1050, RSMo. the County Commission of Carroll County, Missouri desires to establish and create a tax credit for certain eligible senior citizen taxpayers within Carroll County effective for tax year 2025; and

NOW, THEREFORE, IT IS HEREBY ORDERED by the County Commission of Carroll County, Missouri, as follows:

1. Adoption and Enactment. The County Commission of Carroll, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in Carroll County, Missouri in an amount equal to the eligible taxpayer's eligible credit amount. No taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enactment of this Order and Ordinance. Nothing in this Order and Ordinance shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date. Nothing in this Order and Ordinance shall be read or construed to relieve a taxpayer of the obligation to pay the tax liability for those ad valorem taxes specifically excepted or excluded as set forth in this Order and Ordinance.

2. Definitions. For purposes of this Order and Ordinance, and pursuant to the provisions of SB 190, SB 756, and § 137.1050, RSMo., the following words and phrases shall have the following meanings:

- a. “Eligible Credit Amount”: the difference between an eligible taxpayer’s real property tax liability on such taxpayer’s homestead for a given tax year, minus the real property tax liability on such homestead in the Initial Credit Year.
- b. “Eligible Taxpayer”: A Missouri resident who resides in Carroll County and:
 - i. Is sixty-two (62) years of age 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 in Carroll County, Missouri.
- c. “Homestead”: real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
- d. “Initial Credit Year”: The year that a taxpayer became an eligible taxpayer, which shall be no earlier than 2024.

3. Tax Credit; Statement of Tax Due. The eligible tax credit amount granted pursuant to this Order and Ordinance shall be calculated as follows:

- a. For taxpayers that meet the requirements for an Eligible Taxpayer prior to or in 2024, the difference between the eligible taxpayer’s real property tax liability on the homestead in the 2025 tax year (and each subsequent tax year) minus the real property tax liability on the taxpayer’s homestead for the 2024 tax year (the “Initial Credit Year”).
- b. For all other taxpayers, any taxpayer that meets the requirements for an Eligible Taxpayer after 2024, the eligible tax credit amount shall be calculated as the difference between the eligible taxpayer’s real property tax liability in the given tax year, minus the real property tax liability on the homestead in the year in which the taxpayer meets the requirements of paragraph 2.b. (also referred to as the “Initial Credit Year”).

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 the liability in the initial credit year, such tax year shall be considered the eligible taxpayer’s initial credit year for all subsequent tax years. The amount of tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the Carroll County Collector. No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.

4. Tax Revenue Calculation. For the purposes of calculating property tax levies pursuant to § 137.073, RSMo., the total amount of credits authorized pursuant to this Order and Ordinance shall be considered tax revenue, as such term is defined in § 137.073, RSMo., actually received by the respective political subdivisions levying a real estate property tax in Carroll County.

5. New Construction; Improvements. If an eligible taxpayer makes new construction and improvements to such eligible 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 the new construction and improvements.

6. Annexation. If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which the 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.

7. Implementation. The County and each of its elected officials shall be authorized and empowered to adopt such rules and procedures as it deems necessary in order to carry out and implement the provisions of this Order and Ordinance 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 the provisions set forth in this Order and Ordinance.

8. Exclusions.

- a. The tax authorized pursuant to Article III, Section 38(b) of the Missouri Constitution relating to the blind pension fund, any bonded indebtedness of a political subdivision located partially or wholly within Carroll County and any other taxes levied against real property and protected or otherwise guaranteed pursuant to the Missouri Constitution shall be excluded from the calculation of the tax credit granted pursuant to this Order and Ordinance.
- b. The tax credit shall only apply to the residential value of the homestead parcel and shall not extend to any agricultural or commercial value of the eligible parcel.

9. Applications; Date of Applications; Applicants. An application for the senior citizen tax credit shall be required from each eligible taxpayer. Beginning in 2025, applications for tax credits shall be received on or before June 30 of each year in order to be eligible for the tax credit in that calendar year. Applications received after June 30 shall apply for the following year. Applications that are granted will apply to subsequent years unless the owner of record changes or a taxpayer is no longer an eligible taxpayer. An Eligible Taxpayer seeking a property tax credit pursuant to this Order and Ordinance shall submit an application in writing on forms created by the Collector, in cooperation with other impacted elected officials, containing the required information. Applications shall require a notarized signature affirming to the truth of the matters represented in said application.

- a. Any taxpayer submitting an application shall also submit the following required documentation:
 - i. Proof of identity and age, which shall be in the form of a driver's license, birth certificate, passport, or government-issued form of identification.
 - ii. Proof of primary residency, which shall be in the form of a Missouri driver's license, Carroll County voter registration card, or Missouri non-driver's license, or other documents acceptable to the County.
 - iii. Proof of ownership or property interest, which shall be in the form of a warranty deed. If the property is owned by a trust, a copy of the trust agreement shall be submitted. If the property is owned by an LLC, a copy of the operating agreement identifying the applicant as a member shall be submitted.
- b. The County Collector shall make the application for property tax credit available for free to any taxpayer that requests a copy. The County Collector's office shall receive any completed application submitted along with accompanying documentation required under paragraph 9.a. Completed applications shall be reviewed by the County Collector to determine if the application is complete and authorizes the taxpayer to receive the tax credit pursuant to this Order and Ordinance. Once reviewed by the County Collector, any completed application submitted along with any accompanying documentation required under paragraph 9.a. shall be reviewed by the County Assessor to verify that the eligible taxpayer is the current owner of record (or has a legal or equitable interest in such property as evidenced by a written instrument) and that the homestead is located on the parcel listed on the application. Once reviewed by the County Assessor, any completed application submitted along with any accompanying documentation required under paragraph 9.a. shall be reviewed by the County Commission for final approval. The eligible taxpayer shall allow up to thirty (30) days for the submitted application to be reviewed and approved or denied. Once the application is approved or denied, a letter of notification shall be sent to the applicant.

10. 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 set forth under law and this Order and Ordinance. Subject to the foregoing, an eligible taxpayer shall cease to be eligible for the property tax credit if the following event occurs:

- a. Transfer of Title. If the property tax credit was claimed by a taxpayer as the owner of record, then a transfer of record title to the homestead shall terminate

the taxpayer's eligibility for the property tax credit for the tax year the transfer of title occurred. If the new owner of record is eligible for the property tax credit, the new owner shall submit an application for the property tax credit in their name by June 30 of that year. If transfer of title occurs after the June 30 deadline, the new owner may apply for the property tax credit in the following tax year if the new owner is an eligible taxpayer.

11. Political Subdivisions; Notification. This Order and Ordinance shall apply to all political subdivisions located partially or wholly within Carroll County, Missouri that levy and collect real estate property taxes. The County shall notify each political subdivision located within the county of the total credit amount applicable to such political subdivision by no later than November 30 of each year.

12. Closed Records. Except as otherwise provided in Chapter 610, RSMo., taxpayer information submitted in the application and supporting documents shall be a closed record; provided, however, any information set forth in any record that is otherwise a public record shall be subject to disclosure as provided by law.

13. Compliance. No person shall knowingly submit false or misleading information in support of an application under this ordinance. Any person convicted of violating this ordinance shall be punished as provided by law, including, but not limited to §§ 575.050 and 575.060, RSMo.

14. Severability. The provisions of this Order and Ordinance shall be severable. If any provision of this Order and Ordinance is found by a court of competent jurisdiction to be unconstitutional, invalid, or unenforceable, the remaining provisions shall be treated as being in full force and effect.

15. Passage and Approval. This Order and Ordinance shall be in full force and effect from and after the date of its passage and approval by the County Commission.

ADOPTED BY THE COUNTY COMMISSION OF CARROLL COUNTY, MISSOURI,
THIS 16th DAY OF April, 2025.

Stan Falke
Stan Falke, Presiding Commissioner



Everett Shields
Everett Shields, District 1 Commissioner

Charles Pence
Charles Pence District 2 Commissioner

Attest:

Petal J. Stanley
Petal J. Stanley, County Clerk

ALLOWED

APR 16 2025

BY

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