

**ORDER OF THE
GREENE COUNTY COMMISSION**

DATE ISSUED: August 28, 2023

SUBJECT: Senate Bill 190/Property Tax Relief for Eligible Taxpayers

WHEREAS, Governor Parson has signed into law Senate Bill No. 190 of the 102nd General Assembly, an act to repeal sections 143.124 and 143.125 of the Missouri revised statutes and to enact in lieu thereof three new sections relating to tax relief; and

WHEREAS, Senate Bill 190 creates sections 137.1050, 143.124, and 143.125 of the Missouri revised statutes, which purport to establish and define a tax credit for property taxes for Eligible Taxpayers in Missouri; and

WHEREAS, pursuant to newly-enacted RSMo. § 137.1050.2, Greene County, Missouri is a Class One County and political subdivision of the state of Missouri and is duly “authorized to impose a property tax;” and

WHEREAS, pursuant to newly-enacted RSMo. § 137.1050.2, the County Commission of Greene 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 Greene County intends such tax credit to take effect as soon as possible; and

WHEREAS, the County Commission of Greene County intends for the effective date of such tax credit to be January 1, 2024, unless a sooner date is chosen by further Order of the Commission.

**NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE
COUNTY COMMISSION OF GREENE COUNTY, MISSOURI, AS FOLLOWS:**

1. That the County Commission of Greene County, Missouri hereby authorizes the tax credit as contemplated by newly-enacted RSMo. §§ 137.1050, 143.124, and 143.125 to be applied to the taxpayers of Greene 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," means 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 year that the taxpayer became an eligible taxpayer;
 - b. "Eligible Taxpayer," means a Missouri resident who:
 - i. Is eligible for Social Security retirement benefits;
 - 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 actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
 - 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 persons, other than the eligible taxpayer.
 - 3. One or more years of delinquent taxes have accrued from a tax liability in prior years on the real property and remain outstanding on the date a taxpayer makes an application under Subsection (5).
 - d. "Property Tax Credit," means the eligible credit amount due to an eligible taxpayer on the current real estate tax liability of an eligible taxpayer's homestead.
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 form required to be completed by the taxpayer before submitting it to the County Clerk on or before September 30th of any tax year.
- b. Taxpayer Information. The form shall request the following information from the taxpayer:
 - i. Homestead. 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 the taxpayer was born.
 - iv. Age. The taxpayer's current age in years on the date of submission.
 - v. Nature of Property Interest: The taxpayer shall state that either:
 - 1. The taxpayer is the owner of the record 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 of 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.
 - 2. Social Security Eligibility. The taxpayer shall verify that the taxpayer is eligible to receive social security retirement benefits.
 - 3. No Taxes Due. The taxpayer shall verify that no delinquent taxes are due on the homestead.
 - vii. Signature. The taxpayer shall print their first and last names and sign and date the form with the current date of the day on which the form is submitted.
 - viii. False Declaration. The form shall state that false statements made therein are punishable pursuant to RSMo. § 575.060.1(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 either the State of Missouri or the United States of America.
 - ii. Social Security. Either the Social Security Statement (Form SSA-7005-SMOL) or the Benefit Verification Letter issued by the Social Security Administration of the United States of America which shows that the taxpayer is eligible under 42 U.S.C. § 402(a) to receive social security retirement benefits.
 - iii. 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 a copy of the written instrument which shows a legal or equitable interest in the homestead.
- 6. Processing. The County Clerk shall make the application created in Subsection (5) available for free to any taxpayer who requests a copy. The Clerk shall receive any completed application submitted by a taxpayer along with any accompanying documentation required under Subsection (5)(c). Such completed applications shall be reviewed by the Clerk to determine if the application is complete and authorizes the taxpayer to receive the credit under Subsection (2) as an eligible taxpayer.
- 7. Eligible Taxpayers List: The Clerk shall annually forward a list to the Collector on or before October 15th of each year which states in separate columns:
 - a. The names of eligible taxpayers;
 - b. The property parcel numbers of the homesteads for which the credit is claimed;
 - c. 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 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, then the Clerk shall note the year in which such instrument terminates.
 - d. The year or years in which eligibility was determined; and
 - e. The age of the taxpayer at the time eligibility was determined.
- 8. 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, actually received by the County.

9. 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. Subject to the foregoing, an eligible taxpayer shall cease to be eligible for the property tax credit if either of the following events occurs:
 - a. Transfer of Title. If the property tax credit was claimed by a taxpayer as the owner of record title, then a transfer of record title to the homestead shall terminate the taxpayer's eligibility for the property tax credit. If, when calculating a taxpayer's current property tax liability, the Collector determines that the record title to the homestead has changed from that which is listed in the eligible taxpayers list, as evidenced by a change in the owner's name as listed in the County tax book, the Collector shall inform the Clerk of that fact along with the parcel number. The Clerk shall then remove the listing which corresponds to the reported parcel number from the eligible taxpayers list for the following tax year.
 - b. For Property Interests in a Written Instrument. If property tax credit was claimed pursuant to a legal or equitable property interest in a written instrument under and such written instrument included a term of years, then the Clerk shall remove that listing on the eligible taxpayers list in the tax year which follows the year entered by the Clerk above.
10. 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.
11. 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.

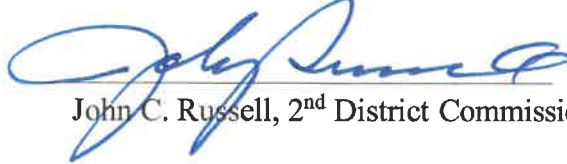
By Order of the County Commission of Greene County, Missouri.



Bob Dixon, Presiding Commissioner



Rusty MacLachlan, 1st District Commissioner



John C. Russell, 2nd District Commissioner

ATTEST:

Shane Schoeller, County Clerk