

Bob Dixon  
Presiding Commissioner

Rusty MacLachlan  
1<sup>st</sup> District Commissioner

John C. Russell  
2<sup>nd</sup> District Commissioner



Shane Schoeller  
Clerk of the Commission

Christopher J. Coulter, AICP  
County Administrator

Megan Applegate  
Executive Assistant

**COUNTY COMMISSION**  
**Greene County, Missouri**  
**(417) 868-4112**

**Greene County Commission  
Commission Briefing Minutes**

**Monday, August 28, 2023**  
9:00 AM  
Commission Conference Room  
1443 N. Robberson, 10<sup>th</sup> Floor

PLEASE CHECK & RETURN

PC  
 CC1  
 CC2

**Meeting Information**

Meeting link: <https://gcmo.webex.com/join/mapplegate> Access code: 2499 501 7983

**More ways to join**

Join by phone: +1-415-655-0001 Access code: 2499 501 7983

**Attendees:** Bob Dixon, Rusty MacLachlan, John Russell, Chris Coulter, Megan Applegate and Marta Mize.

**Teleconference Attendees:** Andrea Stewart, Anna Kremer, Cindy Stein, Jess Kerr, Kevin Spaulding, Jeff Bassham, Jeff Scott, Justin Hill, Larry Woods, Mike Cagle, Jim Arnott and Franz Williams.

**Informational Items**

NONE.

**Items for Consideration and Action by the Commission**

**Discussion and Possible Vote: Social Security Retiree Property Tax Credit, Commission Office**  
Commissioner John Russell moved to approve the social security retiree property tax credit order as presented. Commissioner Rusty MacLachlan seconded the motion. Yes: Dixon, MacLachlan and Russell.

**Discussion and Possible Vote: Approval for the Contract for MSI Constructors (Information Systems Department Infill at Public Safety Center), Resource Management**

Commissioner Rusty MacLachlan moved to approve the contract for MSI constructors for IS department infill at the PSC and to include option 2 and approve funds transfer from project 20616 in the amount of \$59,921.94 and the rest of funding from general revenue to be reimbursed by ARPA funds.

Commissioner John Russell seconded the motion and it passed. Yes: Dixon, MacLachlan and Russell.

**Other:**

With no other business the meeting was adjourned.

Bob Dixon  
*Presiding Commissioner*

Rusty MacLachlan  
*1<sup>st</sup> District Commissioner*

John C. Russell  
*2<sup>nd</sup> District Commissioner*



Shane Schoeller  
*Clerk of the Commission*

Christopher J. Coulter, AICP  
*County Administrator*

Megan Applegate  
*Executive Assistant*

**COUNTY COMMISSION**  
**Greene County, Missouri**  
**(417) 868-4112**

**Greene County Commission**  
**Commission Briefing Agenda**

**Monday, August 28, 2023**  
9:00 AM  
Commission Conference Room  
1443 N. Robberson, 10<sup>th</sup> Floor

**\*\* Meeting Information**

Meeting link: <https://gcmo.webex.com/join/mapplegate> Access code: 2499 501 7983

**More ways to join**

Join by phone: +1-415-655-0001 Access code: 2499 501 7983

Informational Items

Items for Consideration and Action by the Commission

Discussion and Possible Vote: Social Security Retiree Property Tax Credit , Commission Office

Discussion and Possible Vote: Approval for the Contract for MSI Constructors (Information Systems Department Infill at Public Safety Center), Resource Management

Other:

**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 102<sup>nd</sup> 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.

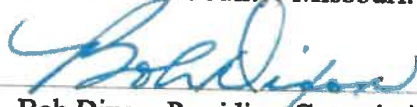
- a. Completion. The taxpayer shall complete all sections of the form required to be completed by the taxpayer before submitting it to the County Clerk on or before September 30th of any tax year.
- b. Taxpayer Information. The form shall request the following information from the taxpayer:
  - i. Homestead. 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 15<sup>th</sup> 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.

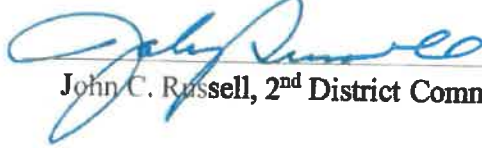
By Order of the County Commission of Greene County, Missouri.



Bob Dixon, Presiding Commissioner



Rusty MacLachlan, 1<sup>st</sup> District Commissioner



John C. Russell, 2<sup>nd</sup> District Commissioner

ATTEST:



Shane Schoeller, County Clerk