



JACKSON COUNTY

Office of the County Counselor

Jackson County Courthouse-2nd Floor
415 East 12th Street
Kansas City, MO 64106

To: Frank White Jr.,
County Executive

From: Bryan Covinsky
County Counselor

Date: April 2, 2025

RE: Legal guidance related to Ordinance 5959 revising the Senior Tax Credit Code to exclude the Blind Pension Fund

The Office of the County Counselor has been asked for legal guidance relating to whether the County is required to exclude the Blind Pension Fund – and how this requirement may impact debt service levies.

The senior property tax freeze is a new program, and as such, there are still many unanswered questions as to how to implement it and what the lawmakers intended. As it currently stands, our County Code does not exclude the Blind Pension Fund or debt service levies from the freeze, meaning that those funds cannot be increased for seniors over time. Ordinance 5959, if adopted, would exclude the Blind Pension Fund, meaning those charges would continue to increase for seniors as they do for anyone else. Ordinance 5959 does not exclude debt levies.

While there is no clear law as to whether these should be excluded, the following areas are important to consider:

1. The Missouri State Statute, SB190, and the follow-up statute SB756 are both silent as to the Blind Pension Fund and debt levies. They do not say one way or the other whether these charges should be excluded from our Code. SB756 does state the County *“shall not adopt any procedure that limits the definition or scope of “eligible credit amounts” or “eligible taxpayer” as defined in this section.”*
2. The Fiscal Note created for SB756, the SB190 cleanup Bill, states that it presumes the Blind Pension Fund is excluded from the freeze because it is constitutionally based. The Fiscal Note is silent as to debt levies.
3. Missouri Association of Counties has stated that their recommendation to other counties has been to exclude both the Blind Pension Fund and debt levies on constitutional grounds. However, they did state that the decision is fact specific.
4. A majority of other Missouri counties that have established a tax freeze under SB190 has excluded both the Blind Pension Fund and debt levies. There are currently no other counties that have excluded the Blind Pension Fund but not debt levies.

There is no clear and established direction from the Missouri Revised Statute on whether the Blind Pension fund and/or debt levies are to be excluded. However, it is the opinion of the County Counselor's office that since both charges are constitutionally based and both have typically been excluded in other Counties, for the sake of consistency it would be most legally sound to exclude both the Blind Pension Fund and debt levies from the senior tax freeze program.