

BILL NO. 114, 2023

ORDINANCE NO. _____, 2023

Introduced by Councilmember Harder

AN ORDINANCE

AN ORDINANCE AMENDING TITLE V, CHAPTER 502 SLCRO 1974, AS AMENDED, "LEVY AND COLLECTION OF TAXES," BY ADDING AND ENACTING A NEW SECTION 502.750 PERTAINING TO TAX CREDITS FOR ELIGIBLE SENIOR TAXPAYERS RESIDING IN ST. LOUIS COUNTY.

BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1. Title V, Chapter 502 SLCRO 1974, as amended, "Levy and Collection of Taxes," is amended by adding and enacting a new Section 502.750, which shall read as follows:

502.750 - Property Tax Credits for Eligible Senior Taxpayers.

1. Pursuant to Section 137.1050 R.S.Mo. (2023), a property tax credit shall be granted to eligible taxpayers residing in St. Louis County in an amount equal to said eligible taxpayer's eligible credit amount. For purposes of this section, the following words and phrases shall have the meanings respectively ascribed to them:
 - a. *Eligible credit amount* shall mean 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* shall mean a St. Louis County 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* shall mean real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.

2. Any tax credit granted pursuant to this section shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of said tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the St. Louis County Collector of Revenue.

SECTION 2. This ordinance shall become effective upon the effective date of SS SB 190 2023 Regular Session.

ADOPTED: _____

CHAIR, COUNTY COUNCIL

APPROVED: _____

COUNTY EXECUTIVE

ATTEST: _____
ADMINISTRATIVE DIRECTOR

APPROVED AS TO LEGAL FORM:

COUNTY COUNSELOR