

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE enacting section 2066., Jackson County Code, 1984, relating to the Senior Property Tax Credit.

ORDINANCE NO. 5866, July 22, 2024

INTRODUCED BY DaRon McGee, County Legislator

WHEREAS, the Missouri legislature passed and the Governor signed Senate Bill 190 (SB190), codified as Section 137.1050, RSMo; and,

WHEREAS, SB190 and Section 137.1050, RSMo., became effective on August 28, 2023; and,

WHEREAS, the Missouri legislature passed and the Governor signed a related bill, Senate Bill 756 (SB756), amending Section 137.1050, RSMo; and,

WHEREAS, under SB190 and SB756, certain eligible taxpayers may receive a property tax credit; and,

WHEREAS, a taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri resident; is sixty-two 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; and,

WHEREAS, SB190, SB756, and § 137.1050, RSMo. authorize a county to grant a property tax credit to eligible taxpayers residing in such county if a county adopts an ordinance authorizing such credit; and,

WHEREAS, on September 18, 2023, the Jackson County Legislature passed an Ordinance enacting a property tax credit to eligible taxpayers in accordance with SB190 and now wishes to amend and codify the tax credit requirements in accordance with the newly adopted SB756; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows:

Section A. Enacting Clause.

Section 2066., Jackson County Code, 1984, is hereby enacted, to read as follows:

2066. Senior Property Tax Credit.

The Legislature of Jackson County, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in Jackson County, Missouri in an amount equal to the eligible taxpayer's eligible credit amount.

2066.1 Definitions.

For purposes of this Ordinance, and pursuant to the provisions of SB190, SB756, 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 eligible taxpayer’s initial credit year.

- b. “Eligible Taxpayer”: A Missouri resident who:
 - i. Is sixty-two 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 Jackson 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”:
 - i. In the case of a taxpayer who meets all requirements as set out in Section 2066.1(b) of this subsection prior to December 31, 2024, the initial credit year is 2024.
 - ii. For all other taxpayers, the year in which the taxpayer meets all requirements of section 2066.1(b) is the “initial credit year”.

2066.2 Tax Credit; Statement of Tax Due.

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 tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the Jackson County Collector.

2066.3 Subsequent Credit Amount.

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 such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years.

2066.4 Impact of New Construction.

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 such new construction and improvements.

2066.5 Impact of Annexation.

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

2066.5 Implementation.

The County governing body shall be authorized and empowered to adopt such rules and procedures as are necessary in order to carry out and implement the provisions of this 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 Ordinance.

2066.6 Reporting.

The Department of Collection shall notify each political subdivision within Jackson County of the total credit amount applicable to that subdivision by no later than November 30th of each year.

2066.7 Passage and Approval.

This Ordinance shall be in full force and effect as of September 1, 2024, and shall be effective for tax year 2024 and each year thereafter.

Effective Date: This ordinance shall be effective immediately upon its signature by the County Executive.

APPROVED AS TO FORM:

Bryan Covinsky
Bryan Covinsky (Jul 18, 2024 10:22 CDT)

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5866 introduced on July 22, 2024, was duly passed on _____, 2024 by the Jackson County Legislature. The votes thereon were as follows:

Yeas _____

Nays _____

Abstaining _____

Absent _____

This Ordinance is hereby transmitted to the County Executive for his signature.

Date

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5866.

Date

Frank White, Jr., County Executive