

**IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI**

**AN ORDINANCE** enacting a property tax credit to eligible taxpayers within Jackson County, Missouri, in accordance with the Revised Statutes of Missouri §137.1050 (SB190).

**ORDINANCE NO. 5787**, August 28, 2023

**INTRODUCED BY** DaRon McGee, Megan L. Marshall, Manuel Abarca IV, Donna Peyton & Venessa Huskey County Legislators

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

WHEREAS, SB 190 and Section 137.1050, RSMo., became effective on August 28, 2023; and,

WHEREAS, under SB 190, 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 eligible for Social Security retirement benefits; 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, SB 190 and § 137.1050, RSMo. authorizes 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, pursuant to SB 190 and Section 137.1050, the Jackson County Legislature desires to establish and create a tax credit for certain eligible taxpayers within Jackson County for taxes due for the 2024 tax year and beyond; and,

WHEREAS, in the event that certain provisions of Section 137.1050, RSMo., are declared unconstitutional or otherwise invalidated by a court of competent jurisdiction, the entirety of this ordinance will be nullified and no longer in effect, giving the legislative body the opportunity to reconsider all terms of the ordinance; now therefore,

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

1. Adoption and Enactment. The Jackson County Legislature 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. Eligibility cannot occur prior to the enactment of this Ordinance. No taxpayer will be deemed "eligible" for purposes of calculating the tax credit prior to 2023. Nothing in this ordinance shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date of Section 137.1050, RSMo.

2. Definitions. For purposes of this Ordinance, and pursuant to the provisions of SB 190 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 year that the taxpayer became an eligible taxpayer.
- b. "Eligible Taxpayer": 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 in Jackson County, Missouri.
  - iv. Is applying for a credit for a homestead with a market value that is determined by Assessment that is under \$550,000.
- 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.

3. 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 of Revenue.

4. Implementation. The County and each of its elected officials 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.

5. All applications for the credit in question shall be received prior to the end of April of that year. Any taxpayer reaching eligibility after the last day of April in a given year can apply for eligibility for the following year.

6. Passage and Approval. This Ordinance shall be in full force and effect from and after the date of its passage and approval by the County Legislature and shall be effective for tax year 2024 and each year thereafter.

BE IT FURTHER ORDAINED following passage of this Ordinance, the Jackson County Legislature will introduce an additional ordinance to codify this language into the Jackson County Code, Chapter 20 and delineate certain policies and procedures for the enactment of this Ordinance in accordance with state law.

Effective Date: This ordinance will be effective upon signature by the County Executive.

APPROVED AS TO FORM:

*Bryan O Worsley*

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County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5787 introduced on August 28, 2023, was duly passed on September 18, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 8

Nays 0

Abstaining 1

Absent 0

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

9-18-2023  
Date

*Mary Jo Spino*  
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Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5787.

\_\_\_\_\_  
Date

APPROVED AS IF SIGNED  
RETURNED UNSIGNED BY COUNTY EXECUTIVE  
SEPTEMBER 28, 2023  
12:13 PM  
\_\_\_\_\_  
Frank White, Jr., County Executive