



Jackson County Missouri

Jackson County Courthouse
415 E. 12th Street, 2nd floor
Kansas City, Missouri
64106
(816)881-3242

Request for Legislative Action

File #: 25-068, Version: 0

REQUESTED MEETING DATE: 2/24/2025

Ordinance No. 5965

SPONSORS:

Sponsor: Megan L. Marshall

Date: March 6, 2025

Megan L. Marshall

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To be confirmed by County Counselor's Office:

STAFF CONTACT: Scott Lakin **PHONE:** 816-881-3187

EMAIL: Scott.Lakin@jacksongov.org

DEPARTMENT: Collection

TITLE: Senior Property Tax Freeze- Deadline and Application Changes

SUMMARY: WHEREAS, § 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, on September 18, 2023, the Jackson County Legislature passed an Ordinance enacting a property tax credit to eligible taxpayers and,

WHEREAS, on July 22, 2024, the Jackson County Legislature passed an Ordinance amending the tax credit requirements in accordance with amended Section 137.1050, RSMo; and

WHEREAS, the County Executive would like to extend the original application submission due date to June 30th, and now wishes to amend Section 2066.6 and 2066.7 to authorize the Director of

Collection to implement an application process and guidelines; now therefore,

BE IT ORDAINED by the County Legislature of Jackson County, Missouri, as follows: Enacting Clause Section 2066.6 and 2066.7, Jackson County Code, 2024, is hereby enacted, to read as follows:

2066.6 Establishment Of Application Process By Director of Collection.

The Jackson County Director of Collection shall create an application process that will allow eligible taxpayers residing in Jackson County to request a tax credit beginning in tax year 2024.

- a. An application form shall be designed in such a way that it is easily understood by members of the general public, and shall request, at a minimum, the following information:
 1. Taxpayer name; and
 2. Proof of age; and
 3. Proof of residency at Homestead address; and
 4. Written proof of ownership or legal or equitable interest in the homestead property; and
 5. An affirmation that the eligible taxpayer is not knowingly providing false information in support of the application.

- b. Eligible taxpayers will be required to timely submit complete applications to the Department of Collection on or before June 30th of the year following their initial credit year.

- c. The application form shall be made available to the public electronically on the Collector's website, as well as in paper format.

[2066.6] 2066.7 Implementation. The [County governing body] Director of Collection 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. (Ord. 5866, Eff. 08/05/24)

[2066.7] 2066.8 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. (Ord. 5866, Eff. 08/05/24)

[2066.8] 2066.9 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. (Ord. 5866, Eff. 08/05/24)

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FINANCIAL IMPACT:

NO

Amount	Fund	Department	Line-Item Detail

YES

ACTION NEEDED: AUTHORIZE

ATTACHMENTS:

See attachment