IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE repealing subsections 2066.6., 2066.7., and 2066.8., <u>Jackson County</u> <u>Code</u>, 1984, relating to a senior tax credit, and enacting, in lieu thereof, five new subsections relating to the same subject.

ORDINANCE NO. 5968, March 24, 2025

INTRODUCED BY DaRon McGee, Donna Peyton, Jalen Anderson, Megan L. Marshall, Manuel Abarca IV, Venessa Huskey, Charlie Franklin, Jeanie Lauer, and Sean E. Smith, County Legislators

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

Section A. Enacting Clause. Sections 2066.6., 2066.7., and 2066.8., Jackson County

Code, 1984, are hereby repealed and five new subsections enacted in lieu thereof, to be

known as section 2066.6., 2066.7., 2066.8., 2066.9., and 2066.10 to read as follows:

2066.6 <u>Scope</u>.

The following limitation shall restrict the Jackson County senior property tax credit as follows:

a. The Jackson County senior property tax credit shall not apply to the State Blind Pension Fund authorized by the Missouri Constitution Article III, Section 38(b).

2066.7 Establishment Of Application Process By Director of Collection.

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

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

<u>4. Written proof of ownership or legal or equitable interest in the homestead property; and</u> <u>5. An affirmation that the eligible taxpayer is not knowingly providing false information in</u> <u>support of the application.</u>

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.

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

[2066.6] <u>2066.8</u> Implementation. The [County governing body] <u>Director of Collection</u> 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.

[2066.7] <u>2066.9</u> Reporting. The Department of Collection shall notify each political subdivision within Jackson County of the total credit amount applicable to that subdivision no later than November 30th of each year.

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[2066.8] <u>2066.10</u> 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 signature by the County Executive.

APPROVED AS TO FORM: Bryan Covinsky Bryan Covinsky (Mar 20, 2025 10:39 CDT)

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5968 introduced on March 24, 2025, was duly passed on ______, 2025 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 the Legislature

I hereby approve the attached Ordinance No. 5968.

Date

Frank White, Jr., County Executive