

DEFEATED AUG 14 2023

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

**A RESOLUTION** expressing the intent of the Legislature to enact a property tax credit under Senate Bill 190 to provide property tax relief to County senior citizens.

**RESOLUTION NO. 21362**, August 7, 2023

**INTRODUCED BY** Jeanie Lauer and Jalen Anderson, County Legislators

WHEREAS, the Missouri legislature passed, and, on July 6, 2023, the Governor signed Senate Bill 190 (SB 190), to be codified as Section 137.1050, RSMo; and,

WHEREAS, under SB 190, certain eligible taxpayers can receive a property tax credit; and,

WHEREAS, certain implementation issues within SB 190 have been identified, which may be clarified through judicial or legislative action next year; and,

WHEREAS, there currently exists no central data bank of potentially eligible taxpayers, nor is there a process in place to collect, verify or receive such information; and,

WHEREAS, the implementation of SB 190 by the Jackson County Collections Department will require additional software and personnel, and will take several months; and,

WHEREAS, SB 190 becomes effective August 28, 2023, and there is not sufficient time to implement the additional computer software and personnel necessary before tax bills are issued in 2023; and,

WHEREAS, implementation of SB 190 before the law has been clarified could lead to clawbacks of property tax credits against taxpayers and to uncertainty in taxing jurisdictions budgets and operations; and,

WHEREAS, the Jackson County Legislature by Resolution 21323 expressed its unwavering support of providing property tax relief to Jackson County senior citizens, and still supports SB 190's intent; and,

WHEREAS, due to the foregoing considerations the Jackson County Legislature intends to consider an ordinance authorizing the property tax credit under SB 190 in the spring of 2024, which will provide sufficient time to implement SB 190 for the 2024 tax bills and allow for the necessary judicial or legislative clarification to have occurred; now therefore,

BE IT RESOLVED by the County Legislature of Jackson County, Missouri, that the Legislature does hereby express its intent to recommend and ordinance enacting the property tax relief contemplated by SB 190 in the spring of 2024.

Effective Date: This Resolution shall be effective immediately upon its passage by a majority of the Legislature.

APPROVED AS TO FORM:

*Bryan O Worsley*

County Counselor

Certificate of Passage

I hereby certify that the attached resolution, Resolution No. 21362 of August 7, 2023, was duly passed on ~~August 7, 2023~~ **DEFEATED AUG 14 2023** by the Jackson County Legislature. The votes thereon were as follows:

Yeas 3

Nays 6

Abstaining 0

Absent 0

8/14/2023  
Date

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

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