

# Request for Legislative Action

Ord. 5774

Sponsor: Sean E. Smith

Date: August 7, 2023

## Completed by County Counselor's Office

Action Requested:	Ordinance	Res.Ord No.:	5774
Sponsor(s):	Sean E. Smith	Legislature Meeting Date:	8/7/2023

## Introduction

**Action Items:** ['Authorize']

**Project/Title:**

An ordinance issuing property tax credits to eligible taxpayers within Jackson County Missouri.

## Request Summary

Missouri Legislature passed Senate Bill 190, legislation modifying provisions related to taxation of senior citizens, and eligible taxpayers cannot benefit from such tax credits without the action of this Legislature.

The state of Missouri has recognized the inequitable repercussions increasing property taxes have on senior citizens with fixed income.

It is the responsibility of this Legislature to address the growing concerns of inequitable taxing practices.

Eligible taxpayers are defined as Jackson County residents who meet each of the following requirements; 1) residents must be eligible for Social Security retirement benefits; 2) residents must be the owner of record of a homestead OR have a legal equitable interest in said homestead; and, 3) residents must be liable for the payment of real property taxes on said homestead.

The amount of property tax credit to be issued to each eligible taxpayer will be determined by the following equation: the amount of real property tax liability on said homestead in a given year minus the amount of real property tax liability in the year the resident became an eligible taxpayer. This calculation shall be applied when determining the eligible taxpayer's property tax liability for the tax year .

Current property tax law and processes create considerable negative effects on the senior citizens of Jackson County, including financial hardship, potential for foreclosures and evictions.

Current opportunities for tax credits offered to senior citizens in Jackson County are not enough to offset the increasing property assessments.

The Jackson County Legislature does hereby authorize for the Tax Year 2023 and 2024 that taxpayers eligible under RsMO 137.050 may apply for and receive an exemption from increase property tax liability due on such senior citizens' primary residence.

## Request for Legislative Action

Contact Information			
<b>Department:</b>	Clerk of Legislature	<b>Submitted Date:</b>	5/12/2023
<b>Name:</b>	Tedi Rowland	<b>Email:</b>	trowland@jacksongov.org
<b>Title:</b>	Deputy County Clerk	<b>Phone:</b>	816-881-3246

Budget Information			
Amount authorized by this legislation this fiscal year:			\$ 0
Amount previously authorized this fiscal year:			\$ 0
Total amount authorized after this legislative action:			\$
Is it transferring fund?			No
Single Source Funding:			
Fund:	Department:	Line Item Account:	Amount:
			<b>!Unexpected End of Formula</b>

Prior Legislation	
Prior Ordinances	
Ordinance:	Ordinance date:
Prior Resolution	
Resolution:	Resolution date:

Purchasing	
Does this RLA include the purchase or lease of supplies, materials, equipment or services?	No
Chapter 10 Justification:	
Core 4 Tax Clearance Completed:	
Certificate of Foreign Corporation Received:	
Have all required attachments been included in this RLA?	

Compliance
Certificate of Compliance
Not Applicable
Minority, Women and Veteran Owned Business Program
Goals Not Applicable for following reason: Not spending money

## Request for Legislative Action

MBE:	.00%
WBE:	.00%
VBE:	.00%
<b>Prevailing Wage</b>	
Not Applicable	

### Fiscal Information

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### History

Submitted by Clerk of Legislature requestor: Tedi Rowland on 5/12/2023. Comments: Sean E. Smith is the Sponsor.

Approved by Department Approver Mary Jo Spino on 5/12/2023 3:20:42 PM. Comments: The sponsor is Sean E. Smith and he would like it introduced on May 22, 2023. mjs

Not applicable by Purchasing Office Approver Barbara J. Casamento on 5/15/2023 9:59:36 AM. Comments:

Approved by Compliance Office Approver Jaime Guillen on 5/15/2023 12:26:57 PM. Comments:

Approved by Budget Office Approver David B. Moyer on 5/15/2023 12:42:14 PM. Comments:

Approved by Executive Office Approver Troy Schulte on 8/2/2023 11:46:14 AM. Comments:

Approved by Counselor's Office Approver Anton Brehe on 8/3/2023 11:38:13 AM. Comments: