

IN THE COUNTY LEGISLATURE OF JACKSON COUNTY, MISSOURI

AN ORDINANCE enacting section 2057., Jackson County Code, 1984, relating to a property tax credit to eligible taxpayers within Jackson County, Missouri, in accordance with the Revised Statutes of Missouri §137.1050 (SB190), with an effective date.

ORDINANCE NO. 5774, August 7, 2023

INTRODUCED BY Sean Smith, County Legislator

WHEREAS, the Missouri General Assembly enacted Senate Bill 190, codified at Section 137.1050 RSMo, legislation modifying provisions related to real property taxation of senior citizens; and,

WHEREAS, Governor Michael Parson signed Senate Bill 190 into law on July 6, 2023, with an effective date of August 28, 2023; and,

WHEREAS, eligible Jackson County taxpayers cannot benefit from tax credits authorized under said state law without enactment by this Legislature of an ordinance authorizing such credits in accord with Section 137.1050.2(1) RSMo; and,

WHEREAS, as now recognized by the Missouri State Legislature, current property tax law and processes create considerable negative effects for senior citizens of Missouri and Jackson County, including financial hardship, potential

for foreclosures and evictions; and,

WHEREAS, current opportunities for tax credits offered to senior citizens in Jackson County are insufficient to offset the rising taxes caused by increasing property values; and,

WHEREAS it is the responsibility of this Legislature to address the growing concerns of inequitable taxing practices; now therefore,

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

Section A. Enacting Clause.

Section 2057., Jackson County Code, 1984, is hereby enacted to read as follows:

2057. Senior Homestead Tax Credit

The Jackson County Legislature, acting under authority granted by Section 137.1050.2(1) RSMo, does hereby authorize for the tax years commencing with 2023 and thereafter, that Jackson County taxpayers eligible under Section 137.1050 RSMo shall receive a real property tax credit in the amount determined by said law.

2057.1 Eligible Taxpayer.

An eligible taxpayer is defined in Section 137.1050.1 RSMo as a Jackson County resident who meets all of the following required criteria: (1) is eligible for Social Security retirement benefits; (2) is an owner of record of a homestead, defined as real property actually occupied by an eligible taxpayer as the taxpayer's primary residence, or has a legal or equitable interest in said homestead as evidenced by a written instrument; and (3) is liable for the payment of real property taxes on said homestead.

2057.2 Amount of Tax Credit, How Calculated.

The amount of property tax credit to be granted to each eligible taxpayer each year commencing with the tax year 2023 shall be determined by the following equation, in accord with Section 137.1050.1(1) RSMo: 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 2022 or in the year that the taxpayer became eligible to apply for the credit.

2057.3 Proportionality of Tax Per Levying Jurisdiction.

Such credit shall be applied proportionately to all taxing jurisdictions to which Jackson County distributes real property taxes it collects based upon the

taxing jurisdictions' corresponding levy rates. The credits granted shall reduce the amounts those jurisdictions would otherwise receive from Jackson County.

2057.4 Duty to Seek Restitution from the State of Missouri.

The County Counselor and the County-retained lobbyist are to diligently seek restitution of all credit amounts issued due to this abatement from the State of Missouri, in accordance with Article X, Section 6 of the Missouri Constitution. At such time as the lawful restitution of the credit amount is received from the State of Missouri, the County shall disburse those funds to the taxing jurisdictions affected by the credit.

2057.5 Provisional Eligibility for 2023.

For purposes of property tax bills with a due date of December 31, 2023 the County Collector shall determine that any residential real property (a) occupied an individual who is an owner-occupant of the property and (b) has a birth date on or before December 31, 1961, both as evidenced by combining of data from the assessment roll with data from the Jackson County and Kansas City Election Board, shall be deemed "provisionally eligible" and such amounts as are prescribed by law credited to their property tax bill before such bill shall be mailed. Such provisional eligibility shall be derived by comparing first and last name and property address from

the Jackson County assessment records with the first and last name and address as found in the voter roll for either of the aforementioned election authorities. Only one resident must be born before December 31, 1961, for the parcel to be considered provisionally eligible.

2057.6 Verification of Provisional Eligibility for Year 2023.

Taxpayers deemed provisionally eligible will be required to verify their eligibility with Jackson County in a form to be proscribed by the Department of Collections and approved by the County Counselor.

2057.7 Verification of Eligibility for Those Not Deemed Provisionally Eligible for Year 2023.

Between the enacting of this ordinance and October 18, 2024, eligible taxpayers whose homestead may not be in their own name or for other reasons may not have been deemed provisionally eligible shall complete an affidavit indicating their date of birth is before December 31, 1961, and the address and parcel number of their homestead property including attestation that they will not apply for a homestead credit for any other location. Such attestation shall also serve to provide provisional eligibility for those taxpayers whose homesteads are listed on assessment records in a name that does not correspond to their own or that may have been otherwise omitted from the previous paragraph determining provisional eligibility.

(Example: a trust created by a family for their primary residence on which they intend to claim a homestead exemption.)

2057.8 Proof of Eligibility for Year 2024 and After.

Beginning January 4, 2024, all taxpayers wishing to claim a homestead credit, shall be required to submit an affidavit affirming their date of birth, Social Security eligibility, their primary residence. Taxpayers will provide supporting documentation of such eligibility such as but not limited to a statement of Social Security benefits, proof of receipt of SSI or SSDI payments or similar document provided by the Social Security Administration to verify eligibility.

2057.9 Consequence of False Claim of Eligibility.

Should a taxpayer be determined to have falsely claimed eligibility under the provisions set forth above, the property shall be removed from the homestead credit program and person falsely claiming shall be referred to the Jackson County prosecutor for investigation of any potential criminal conduct.

Section B. Effective Date

This Ordinance, once adopted, shall be effective as of August 28, 2023.

Effective Date: This ordinance shall be effective on its specified date and upon its signature by the County Executive.

APPROVED AS TO FORM:

Bryan O. Worsky

County Counselor

I hereby certify that the attached ordinance, Ordinance No. 5774 introduced on August 7, 2023, **PERFECTION FAILED 9/11/2023**, 2023 by the Jackson County Legislature. The votes thereon were as follows:

Yeas 1

Nays 8

Abstaining 0

Absent 0

PERFECTION FAILED 9/11/2023

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

9-11-2023

Date

Mary Jo Spino

Mary Jo Spino, Clerk of Legislature

I hereby approve the attached Ordinance No. 5774.

Date

Frank White, Jr., County Executive