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Eastern District Commissioner

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Presiding Commissioner

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Western District Commissioner

## MARION COUNTY COMMISSION

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**DATE ISSUED:** August 26, 2024, Amended October 1, 2024

**SUBJECT:** Senate Bill 756/Property Tax Relief for Seniors  
An Ordinance Implementing the Above Law

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**WHEREAS**, Governor Parson signed into law Senate Bill No. 756 of the 103<sup>rd</sup> General Assembly, an act to repeal section 137.1050, RSMo., and to enact in lieu thereof one new section relating to a property tax credit for certain seniors; and

**WHEREAS**, Senate Bill 756 modifies section 137.1050, of the Missouri revised statutes, which purports to establish and define a tax credit for real estate taxes for eligible seniors in Missouri; and

**WHEREAS**, pursuant to newly-enacted RSMo. § 137.1050.2, Marion County, Missouri is a Class Three County and political subdivision of the State of Missouri and is duly “authorized to impose a property tax”; and

**WHEREAS**, pursuant to newly-enacted RSMo. § 137.1050.2, the County Commission of Marion County wishes to adopt a Resolution authorizing a “property tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer’s eligible credit amount” pursuant to that section; and

**WHEREAS**, the County Commission of Marion County intends such tax credit to take effect as soon as possible; and

**WHEREAS**, the County Commission of Marion County intends for the effective date of such tax credit to be January 1, 2024, unless a sooner date is chosen by further Resolution of the Commission.

Amended October 2, 2024

**NOW, THEREFORE, BE IT RESOLVED AND RESOLUTIONED BY THE COUNTY COMMISSION OF MARION COUNTY, MISSOURI, AS FOLLOWS:**

- I. That the County Commissioner of Marion County, Missouri hereby authorizes the tax credit for seniors as contemplated by RSMo. § 137.1050, 143.124 and 143.125 to be applied to the taxpayers of Marion County with an effective date of January 1, 2024, which year shall be considered the taxpayer's "initial credit year" under RSMo. § 137.1050.1 (1) or as otherwise defined in 2.e.
- II. Definitions –For purposes of this Resolution, the following terms shall be defined as follows:
  - A. "Eligible credit amount" means the difference between an eligible taxpayer's ad valorem real property tax liability on such taxpayer's homestead for a given tax year, minus the ad valorem real property tax liability on such homestead in the eligible taxpayer's initial credit year.
  - B. "Eligible taxpayer" means a Missouri resident who:
    1. Is 62 years of age or older prior to January 1st of the application year; and,
    2. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
    3. Is liable for the payment of real property taxes on such homestead.
  - C. "Homestead" means real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence which shall not be interpreted to include commercial properties, agricultural properties, or non-residential structures (such as barns, storage facilities, cell phone towers, etc.).
    1. Real property shall not qualify as a homestead if:
      - a. The real property has been assessed and taxed pursuant to Section 137.082 RSMo in the year that the taxpayer became an eligible taxpayer; or,
      - b. More than 50% of the real property is leased to a person, or persons, other than the eligible taxpayer; or
      - c. One or more years of delinquent taxes have accrued from a tax liability in prior years on the real property and remain outstanding on the date a taxpayer makes an application under Subsection five (5).

- D. “Property Tax Credit” means the eligible credit amount due to an eligible taxpayer on the current real estate tax liability of an eligible taxpayer’s homestead.
  - E. “Initial credit year” means in the case of a taxpayer that meets all requirements to become an “eligible taxpayer” prior to the year in which a credit is authorized pursuant to this Resolution, the year in which such credit is authorized. For all other taxpayers, the year in which the taxpayer meets all requirements to become an “eligible taxpayer”. If in any tax year subsequent to the eligible taxpayer’s initial credit year the eligible taxpayer’s real property tax liability is lower than such liability in the initial credit year, such tax year shall be considered the eligible taxpayer’s initial credit year for all subsequent tax years.
- III. Property Tax Credit – An eligible taxpayer is authorized to receive a property tax credit upon the submission and approval of an application by the eligible taxpayer. The Collector shall apply an eligible credit amount when calculating an eligible taxpayer’s total annual tax liability on the eligible taxpayer’s homestead.
  - IV. Tax Statement - The eligible credit amount shall be noted on the statement of tax due sent to the eligible taxpayer by the Collector.
  - V. Application – The property tax credit shall be requested by a taxpayer in writing on a form to be approved by the County Commission.
    - A. Completion – The taxpayer shall complete all sections of the base year required form before submission to the County on or before October 1<sup>st</sup> 2024. Beginning in 2025, the deadline for filing shall be May 31st.
    - B. Taxpayer Information – The form shall require the following information from the taxpayer:
      - 1. Homestead – The physical address of the real property for which an eligible credit amount is claimed.
      - 2. Parcel Identification Number – The county tax parcel identification number for which an eligible credit amount is claimed.
      - 3. Birthdate – The day, month and year when each taxpayer was born.
      - 4. Age – The taxpayer’s current age in years on the date of submission.
      - 5. Nature of Property Interest – The taxpayer shall state that either:
        - a. The taxpayer is the owner of the record title to the homestead; or,
        - b. The type of legal or equitable property interest which the taxpayer has in the homestead.
      - 6. Verification – The taxpayer shall affirm all of the following:
        - a. Primary Residence – The taxpayer shall verify that the homestead is currently being used as the taxpayer’s primary residence and that the

taxpayer is not claiming any other real property in any taxing jurisdiction in the United States of America as a primary residence.

b. No Taxes Due – The taxpayer shall verify that no delinquent taxes are due on the homestead.

7. Signature – For those taxpayer(s) age 62 or older during the application calendar year, the taxpayer(s) shall print their first and last names and sign and date the form with the current date of the day on which the form is submitted.

8. False Declaration – The form shall state that false statements made therein are punishable pursuant to RSMo. § 575.060.1(1)(b).

C. Documentation – Any taxpayer submitting such form shall also submit along with the completed form the following required documentation:

1. Identification – The taxpayer’s birth certificate or a currently issued form of identification with a photograph of the taxpayer issued by either the State of Missouri or the United States of America.

2. Written Instrument Showing Property Interest – If the taxpayer is not listed as the record owner by the Assessor in the year in which the taxpayer submits the application, then the taxpayer shall attach documentation from the Recorder of Deeds verifying a legal or equitable interest in the homestead.

**VI.** Processing – The County shall make the application created in Subsection five (5) available for free to any taxpayer who requests a copy. The County shall receive any completed application submitted by a taxpayer along with any accompanying documentation required under Subsection five (5)(c). Such completed applications shall be reviewed by the County to determine if the application is complete and authorizes the taxpayer to receive the credit under Subsection two (2) as an eligible taxpayer.

**VII.** Eligible Taxpayers List: The County shall annually forward a list to the Collector within fifteen business days after the closing date specified in Subsection five (5)(a) of each year which states in separate columns:

A. The names of eligible taxpayers; and

B. The property parcel numbers of the homesteads for which the credit is claimed; and

C. The year or years in which eligibility was determined.

- VIII.** Revenue – For the purposes of calculating property tax levies pursuant to RSMo. § 137.073, the total amount of credits authorized pursuant to this section shall be considered tax revenue, as such is defined in RSMo. § 137.073, actually received.
- IX.** Termination – The property tax credit shall terminate in the tax year following the year in which the eligible taxpayer ceases to be eligible under any requirement herein. Subject to the foregoing, an eligible taxpayer shall cease to be eligible for the property tax credit if either of the following events occur:
- A. Transfer of Title – If the property tax credit was claimed by a taxpayer as the owner of record title, then a transfer of record title to the homestead shall terminate the taxpayer’s eligibility for the property tax credit. If, when calculating a taxpayer’s current property tax liability, the Collector determines that the record title to the homestead has changed from that which is listed in the eligible taxpayer’s list as evidenced by a change in the owner’s name as listed in the County tax book the Collector shall inform the County of that fact along with the parcel number. The County shall then remove the listing which corresponds to the reported parcel number from the eligible taxpayers list for the following tax year.
- B. For Property Interests in a Written Instrument – If property tax credit was claimed pursuant to a legal or equitable property interest in a written instrument under and such written instrument included a term of years, then the County shall remove that listing on the eligible taxpayers list in the tax year which follows the year entered by the County above.
- X.** New Construction – If an eligible taxpayer makes new construction and improvements to such eligible taxpayer’s homestead, the real property tax liability for the taxpayer’s initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements.
- XI.** Annexation – If an eligible taxpayer’s homestead is annexed into a taxing jurisdiction to which such eligible taxpayer did not owe real property tax in the eligible taxpayer’s initial credit year, then the real property tax liability for the taxpayer’s initial credit year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.
- XII.** Confidential Information – Any information submitted on the application form under this section, or any documentation submitted along with the application, which lists the taxpayer’s social security number, is personal identifying information and is confidential under Section 7 of the Privacy Act of 1974, Public Law 93-579, 88 Stat 1896 (not to 5 U.S.C. § 522a) and shall not be disclosed except where required by law.

- XIII.** Severability – If any section, subsection, paragraph, sentence, clause, phrase or word in this Resolution, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of any of the remaining portions of this Resolution, or any part thereof.
- XIV.** Authority – Each Marion County elected official shall be authorized and empowered to adopt such rules and procedures as they deem necessary in order to carry out and implement the provisions of this Resolution 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 this Resolution.
- XV.** Reporting – The County shall notify each political subdivision with Marion County of the total credit amount applicable to such political subdivision by no later than November 30<sup>th</sup> (thirtieth) of each year.

By Resolution of the County Commission of Marion County, Missouri.



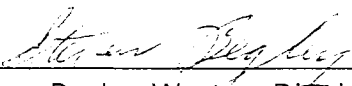
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David Lomax, Presiding Commissioner



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Larry Welch, Eastern District Commissioner



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Steve Begley, Western District Commissioner

ATTEST:



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Marla Meyers, County Clerk

Amended October 2, 2024