

ORDER & ORDINANCE # 07222024
OF THE COOPER COUNTY COMMISSION
AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 190,
SENATE BILL 756, AND § 137.1050, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON
SENIOR CITIZENS' PRIMARY RESIDENCE

WHEREAS, in 2023, the Missouri legislature passed and the Governor signed Senate Bill 190 (“SB 190”), codified as Section 137.1050, RSMo; and

WHEREAS, SB 190 and Section 137.1050, RSMo., became effective on August 28, 2023; and

WHEREAS, Section 137.1050, RSMo, was modified by Senate Bill 756 (“SB 756”), effective August 28, 2024; and

WHEREAS, under SB 190 and SB 756, certain eligible senior citizen taxpayers may receive a property tax credit; and

WHEREAS, a senior citizen taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri resident; is 62 years of age or older; is an owner of record of a homestead or has legal or equitable interest in such property as evidenced by a written instrument; and is liable for the payment of real property taxes on such homestead;

WHEREAS, SB 190, SB 756, and § 137.1050, RSMo. authorize a county to grant a property tax credit to eligible senior citizen taxpayers residing in such county if a county adopts an ordinance authorizing such credit; and

WHEREAS, pursuant to SB 190, SB 756, and Section 137.1050, RSMo. the County Commission of Cooper County, Missouri desires to establish and create a tax credit for certain eligible senior citizen taxpayers within Cooper County effective for tax year 2025; and

NOW, THEREFORE, IT IS HEREBY ORDERED by the County Commission of Cooper County, Missouri, as follows:

1. Adoption and Enactment. The County Commission of Cooper, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in Cooper County, Missouri in an amount equal to the eligible taxpayer’s eligible credit amount. No taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enactment of this Order and Ordinance. Nothing in this Order and Ordinance shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date.

2. Definitions. For purposes of this Order and Ordinance, and pursuant to the provisions of SB 190, SB 756, and § 137.1050, RSMo., the following words and phrases shall have the following meanings:

- a. “Eligible Credit Amount”: the difference between 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 the Initial Credit Year.
 - b. “Eligible Taxpayer”: A Missouri resident who:
 - i. Is sixty-two (62) years of age or older;
 - ii. 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
 - iii. Is liable for the payment of real property taxes on such homestead in Cooper County, Missouri.
 - c. “Homestead”: real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
3. Tax Credit; Statement of Tax Due. The eligible tax credit amount granted pursuant to this Order and Ordinance shall be calculated as follows:
- a. For taxpayers that meet the requirements for an Eligible Taxpayer prior to or in 2024, the difference between the eligible taxpayer’s real property tax liability on the homestead in the 2025 tax year (and each subsequent tax year) minus the real property tax liability on the taxpayer’s homestead for the 2024 tax year (the “Initial Credit Year”).
 - b. For all other taxpayers, any taxpayer that meets the requirements for an Eligible Taxpayer after 2024, the eligible tax credit amount shall be calculated as the difference between the eligible taxpayer’s real property tax liability in the given tax year, minus the real property tax liability on the homestead in the year in which the taxpayer meets the requirements of paragraph 2.b. (also referred to as the “Initial Credit Year”).
- 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 the liability in the initial credit year, such tax year shall be considered the eligible taxpayer’s initial credit year for all subsequent tax years. The amount of tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the Cooper County Collector of Revenue. No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.
4. Tax Revenue Calculation. For the purposes of calculating property tax levies pursuant to § 137.073, RSMo., the total amount of credits authorized pursuant to this Order and Ordinance shall be considered tax revenue, as such term is defined in § 137.073, RSMo., actually received by the respective political subdivisions levying a real estate property tax in Cooper County.

5. New Construction; Improvements. 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 the new construction and improvements.

6. Annexation. If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which the 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.

7. Implementation. The County Commission shall be authorized and empowered to adopt such rules and procedures as it deems necessary in order to carry out and implement the provisions of this Order and 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 Order and Ordinance.

8. Exclusions. The tax authorized pursuant to Article III, Section 38(b) of the Missouri Constitution relating to the blind pension fund, any bonded indebtedness of a political subdivision located partially or wholly within Cooper County and any other taxes levied against real property and protected or otherwise guaranteed pursuant to the Missouri Constitution shall be excluded from the calculation of the tax credit granted pursuant to this Order and Ordinance.

9. Date of Applications; Applicants. Beginning in 2025, applications for tax credits shall be received on or before May 31 of each year in order to be eligible for the tax credit in that calendar year. Applications received after May 31 shall apply for the following year. An Eligible Taxpayer seeking a property tax credit pursuant to this Order and Ordinance shall submit an application in writing on forms approved by the County containing the required information. Applications shall be presented to the County Commission for approval or denial, and any such approval or denial shall be set forth in a Commission Order.

10. Political Subdivisions; Notification. This Order and Ordinance shall apply to all political subdivisions located partially or wholly within Cooper County, Missouri that levy and collect real estate property taxes. The County shall notify each political subdivision located within the county of the total credit amount applicable to such political subdivision by no later than November 30 of each year.

11. Closed Records. Except as otherwise provided in Chapter 610, RSMo., taxpayer information submitted in the application and supporting documents shall be a closed record; provided, however, any information set forth in any record that is otherwise a public record shall be subject to disclosure as provided by law.

12. Compliance. No person shall knowingly submit false or misleading information in support of an application under this ordinance. Any person convicted of violating this ordinance shall be punished as provided by law, including, but not limited to § 575.060, RSMo.

13. Severability. The provisions of this Order and Ordinance shall be severable. If any provision of this Order and Ordinance is found by a court of competent jurisdiction to be unconstitutional, invalid, or unenforceable, the remaining provisions shall be treated as being in full force and effect.

14. Passage and Approval. This Order and Ordinance shall be in full force and effect from and after the date of its passage and approval by the County Commission and shall be effective as of July 22, 2024.

ADOPTED BY THE COUNTY COMMISSION OF COOPER COUNTY, MISSOURI,
THIS 22nd DAY OF JULY, 2024.

George Monk, Presiding Commissioner

Charlie Melkersman, Eastern District Commissioner

Danny Larm, Western District Commissioner

Attest:

Jerrid Richards, County Clerk