

THE COUNTY COMMISSION
OF
STONE COUNTY, MISSOURI

April 23, 2024

STATE OF MISSOURI |
COUNTY OF STONE |

Be it remembered that a session of the County Commission of Stone County was held in the courthouse at Galena, on April 23, 2024. Those in attendance today were Presiding Commissioner Mark Maples, Southern Commissioner Hank Smythe and Northern Commissioner Wayne Blades.

Morning Session:

9:00 AM – 10:00 AM

No scheduled agenda

10:00 AM

Presiding Commissioner Mark Maples opened the meeting with a pledge of allegiance. Following the pledge Pastor Mike Brazle with the Church of Christ located in Kimberling City, led the meeting in prayer. Those that were in attendance were Pastor Mike Brazle, Church of Christ located in Kimberling City, MO; Matt Daugherty, Assessor; Kristi Stephens, Treasurer; Wes Weber, Prosecuting Attorney; Tom Martin, Emergency Management; Burt Whaley; Denise Dickens, Stone County Clerk; Counsel William McCullah and Amanda Parton, Stone County Clerk's Office.

Approval of Commission Minutes

The matter to approve the minutes for Stone County Commission meetings dated April 18, 2024, was brought to decision by a roll call vote: Smythe – yes; Maples – yes; Blades –yes. Minutes ordered approved.

Schedule of Bills - 1

Presiding Commissioner Mark Maples presented a schedule of bills that have been submitted to the County Commission from the County Clerk's office in the amount of \$130,448.99. This matter to accept the bills for payment was brought to a decision by a roll call vote: Smythe – yes; Blades - yes; Maples – yes. Order to pay carried.

Schedule of Bills - 2


Presiding Commissioner Mark Maples presented a schedule of bills that have been submitted to the County Commission from the County Clerk's office in the amount of \$157,924.79. This matter to accept the bills for payment was brought to a decision by a roll call vote: Smythe – yes; Blades - yes; Maples – yes. Order to pay carried.

Open Bids – Retaining Wall

Two bids were opened for the retaining wall. The two bids received were from Matt Ceaser Contracting, LLC and Redneck Concrete. After much discussion, the County Commissioners decided they needed engineered plans for the retaining wall. No bid were accepted at this time.

Senate Bill 190

The County Commission voted to accept the ordinance authorizing a property tax credit pursuant to "Senate Bill 190 and 137.1050 RSMo to provide property tax relief on senior citizens' primary residences. The matter to sign and accept the ordinance for Senate Bill 190 was brought to a decision by roll call vote: Blades – yes Smythe – yes; Maples – yes. Ordinance signed.


IN THE COUNTY COMMISSION
OF STONE COUNTY, MISSOURI
ORDINANCE AUTHORIZING A PROPERTY TAX CREDIT
PURSUANT TO SENATE BILL 190 AND §137.1050 RSMo
TO PROVIDE PROPERTY TAX RELIEF ON SENIOR
CITIZENS' PRIMARY RESIDENCES

WHEREAS the Missouri legislature passed and the Governor signed Senate Bill 190 (SB 190), codified as §137.1050 RSMo.

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

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

WHEREAS, a taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri resident; is eligible for Social Security retirement benefits; 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 and §137.1050 RSMo authorize a county to grant a property tax credit to eligible taxpayers residing in such county if a county adopts an ordinance authorizing such credit.

WHEREAS, pursuant to SB 190 and §137.1050 RSMo, the County Commission of Stone County, Missouri desires to establish and create a tax credit for certain eligible taxpayers within Stone County.

NOW, THEREFORE, IT IS HEREBY ORDERED BY THE COUNTY COMMISSION OF STONE COUNTY, MISSOURI, AS FOLLOWS:

- Adoption and Enactment.** The County Commission of Stone County, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in Stone County, Missouri in an amount equal to the eligible taxpayer's eligible credit amount.
- Definitions.** For purposes of this Order and Ordinance, and pursuant to the provisions of SB 190 and §137.1050 RSMo, the following words and phrases shall have the following meanings:
 - "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 year that the taxpayer became an eligible taxpayer.
 - "Eligible Taxpayer": A Missouri resident who:
 - Is eligible for Social Security retirement benefits;
 - 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
 - Is liable for the payment of real property taxes on such homestead in Stone County, Missouri.
 - "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.** Any tax credit granted pursuant to this section shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the Stone County Collector of Revenue.

4. **Implementation.** The County and each of its elected officials shall be authorized and empowered to adopt such rules and procedures as are 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.

5. **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 on any record that is otherwise a public record shall be subject to disclosure as provided by law.

6. **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.

7. **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 for tax year 2025 and each year thereafter.

Adopted by the County Commission of Stone County, Missouri on April 23 2024.

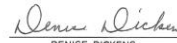
COUNTY COMMISSION OF
STONE COUNTY, MISSOURI


MARK W. MAPLES
PRESIDING COMMISSIONER


HANK SMYTHE
COMMISSIONER


WAYNE BLADES
COMMISSIONER

Attest:


DENISE DICKENS
CLERK OF THE COUNTY COMMISSION

Westlaw

Wes Weber, Prosecuting Attorney, came before the Commission to discuss the online legal research service Westlaw subscription. Wes Weber asked to have four license subscriptions for his office and would like to add County Council William McCullah in 2025.

Announcement

Public Time:

Time was extended to anyone who wanted to speak to the commission at this time.

Adjournment: The adjournment of the Stone County Commission meeting was brought to decision by roll call vote: Blades – yes; Smythe- yes; Maples- yes. Meeting adjourned at: 11:17 AM