

THE COUNTY COMMISSION
OF
STONE COUNTY, MISSOURI

August 14, 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 August 14, 2024. Those in attendance today were Presiding Commissioner Mark Maples, Southern Commissioner Hank Smythe and Northern Commissioner Wayne Blades.

9:00 AM

Presiding Commissioner Mark Maples opened the meeting with a pledge of allegiance. Those that were in attendance were Denise Tomanek; Udo Tomanek; Kathryn Sadler; Michael Sadler; Matt Daugherty, Assessor; Anna Burk, Collector; Kristi Stephens, Treasurer; Julie Schrador; Amy Larson, Recorder; William McCullah, County Counsel, Sarah Perry and Angie Howard, Stone County Clerk's Office.

Discuss Senate Bill 190 Ordinance

The matter to sign the order for ballot submission for property tax credit pursuant to senate bill 190 (2023), senate bill 756 (2024) and 137.1050 RSMo to provide property tax relief on senior citizens' primary residences was brought to a decision by a roll call vote: Blades – no; Smythe – yes; Maples – yes. Order passed.

The matter to approve the amended ordinance modifying a property tax credit pursuant to senate bill 190 (2023) senate bill 756 (2024) and 137.1050 RSMo to provide property tax relief on senior citizens' primary residences was brought to a decision by a roll call vote: Blades – yes; Smythe – yes; Maples – yes. ordinance approved.


**IN THE COUNTY COMMISSION
 OF STONE COUNTY, MISSOURI**

**AMENDED ORDINANCE MODIFYING A PROPERTY TAX CREDIT
 PURSUANT TO SENATE BILL 190 (2023), SENATE BILL 756
 (2024) AND I 37.1050 RSMo TO PROVIDE PROPERTY TAX
 RELIEF ON SENIOR CITIZENS' PRIMARY RESIDENCES**

WHEREAS, in 2023, 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, SB 190 and §137.1050 RSMo authorized 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, on April 23 2024, pursuant to SB 190 and §137.1050 RSMo, the County Commission of Stone County, Missouri adopted an Ordinance establishing and creating a tax credit for certain eligible taxpayers within Stone County ("Ordinance").

WHEREAS, in 2024, the Missouri legislature passed and the Governor signed Senate Bill 756 ("SB 756"), which modified and clarifies certain provisions contained in §137.1050 RSMo and which will become effective on August 28 2024.

WHEREAS, a taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri resident; is eligible sixty-two (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, as a result of the passage of SB 756, the County Commission of Stone County, Missouri desires to amend the Ordinance by rescinding and replacing the Ordinance dated April 23 2024 as follows;

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

1. **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. No taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of

4. **Tax Revenue Calculation.** For the purposes of calculating property tax levies pursuant to § 137.073 RSMo, the total amount of credit authorized pursuant to this 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 Stone 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 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 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 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 Stone 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 Ordinance.

9. **Date of Applications; Applicants.** Beginning in 2025, applications for tax credits shall be received on or before June 30 of each year in order to be eligible for the tax credit in that calendar year. Applications received after June 30 shall apply for the following year. An Eligible Taxpayer seeking a property tax credit pursuant to Ordinance shall submit an application in writing on forms approved by the County Commission 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 Ordinance shall apply to all political subdivisions located partially or wholly within Stone 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 on any record that is otherwise a public record shall be subject to disclosure as provided by law.

enactment of this Ordinance. Nothing in this 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 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 eligible taxpayer's 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 Stone 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 credit amount granted pursuant to this 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 Credit Amount shall be calculated as the difference between the eligible taxpayer's real property tax liability in the given tax year on the Homestead, 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 on the Homestead 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 Stone County Collector of Revenue. No tax credit shall be granted pursuant to this Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.

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.

13. **Severability.** The provisions of this Ordinance shall be severable. If any provision of this 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 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 August 28 2024, for tax year 2025 and each year thereafter.

Adopted by the County Commission of Stone County, Missouri on August __, 2024.

COUNTY COMMISSION OF
STONE COUNTY, MISSOURI


MARK W. MAPLES
PRESIDENT COMMISSIONER


HANK SMYTHE
COMMISSIONER


WAYNE BLADES
COMMISSIONER



Attest:

DENISE DICKENS
CLERK OF THE COUNTY COMMISSION


IN THE COUNTY COMMISSION
OF STONE COUNTY, MISSOURI

ORDER FOR BALLOT SUBMISSION FOR PROPERTY
TAX CREDIT PURSUANT TO SENATE BILL 190
(2023), SENATE BILL 756 (2024) AND §137.1050
RSMo TO PROVIDE PROPERTY TAX RELIEF ON
SENIOR CITIZENS' PRIMARY RESIDENCES

WHEREAS, pursuant to Senate Bill 190 (2023), Senate Bill 756 (2024) and §137.1050 RSMo, a county to may grant a property tax credit to eligible taxpayers residing in such county if a county adopts an ordinance authorizing such credit.

WHEREAS, Senate Bill 190 (2023), Senate Bill 756 (2024) and §137.1050 RSMo authorize a county to hold a referendum on such credit.

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

Comes now the County Commission and certifies to the Clerk of the County Commission of Stone County, Missouri, as election authority for the County, the following ballot submission at an election to be held on Tuesday, November 5 2024:

Shall the County of Stone exempt senior citizens aged 62 and older from increases in the property tax liability due on such senior citizens' primary residence?
 YES NO

Instructions to Voters: If you are in favor of the question, place an "X" in the box opposite "Yes". If you are opposed to the question, place an "X" in the box opposite "No".

The County Commission of Stone County, Missouri entered this Order at a meeting held on August 13 2024.

COUNTY COMMISSION OF
STONE COUNTY, MISSOURI

By: 
MARK W. MAPLES
PRESIDING COMMISSIONER

By: 
HANK SMYTHE
COMMISSIONER

By: 
WAYNE BLADES
COMMISSIONER



Attest:

DENISE DICKENS
CLERK OF THE COUNTY COMMISSION

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: 9:37 AM