

Date: 9/7/2023, 2023

ORDINANCE NO. 7-7-23

AN ORDINANCE PROVIDING FOR REAL ESTATE TAX CREDIT FOR QUALIFIED PERSONS OF CAMDEN COUNTY, MISSOURI UNDER THE AUTHORITY GRANTED IN SECTION 137.1050 RSMO.

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

WHEREAS, RSMo 137.1050 became effective on August 28, 2023; and

WHEREAS, RSMo 137.1050 authorizes a county to grant a property tax credit to eligible taxpayers residing in such county if a county adopts an ordinance authorizing such credit; and

WHEREAS, pursuant to RSMo 137.1050, the County Commission of Camden County, Missouri desires to establish and create a tax credit for certain eligible taxpayers within Camden County;

NOW THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF CAMDEN COUNTY, MISSOURI AS FOLLOWS:

SECTION 1. DEFINITIONS. For purposes of the within Ordinance, the following definitions shall be applied, although the following definitions shall not be considered exclusive definitions:

1. **CAMDEN COUNTY RESIDENT**: An individual who maintains his/her **DOMICILE** in Camden County, Missouri. An individual shall not qualify as a **CAMDEN COUNTY RESIDENT** if the individual; (1) maintains a permanent place of abode, domicile or permanent residence elsewhere, or (2) spends, in the aggregate, less than one-hundred eighty days of the taxable year in Camden County, Missouri.
2. **DOMICILE**: A person domiciled in Camden County Missouri is one who resides in Camden County, not for a mere special or temporary purpose, but with the intent to remain in Camden County as a permanent place of abode or for an indefinite time which may be demonstrated by ownership of a residence in Camden County; **and**
 - a. Files a Missouri State Income Tax Return with an address of the **HOMESTEAD** in Camden County, Missouri;
Or
 - b. Is issued a Missouri Driver's License with an address of the **HOMESTEAD** in Camden County, Missouri;

- Or*
- c. Is a registered voter at the address of the HOMESTEAD in Camden County, Missouri;
- Or*
- d. Receives public assistance from the State of Missouri or other governmental agency with an address on file with said public entity of the HOMESTEAD in Camden County, Missouri;
- Or*
- e. Receives Social Security benefits with an address on file of the HOMESTEAD in Camden County, Missouri;
- Or*
- f. Receives other retirement or similar benefits with an address on file of the HOMESTEAD in Camden County, Missouri.
3. **EFFECTIVE DATE:** The later of January 1, 2024 or the date the individual became an ELIGIBLE TAXPAYER.
4. **ELIGIBLE CREDIT AMOUNT:**
- a. The difference between an ELIGIBLE TAXPAYER’S real estate tax liability on such taxpayer’s HOMESTEAD for the tax year in which an Application for Eligible Taxpayer Tax Credit is received, minus the real property tax liability on such HOMESTEAD as of the VALUATION DATE.
- b. In the event the current TAX YEAR tax liability is less than the tax liability calculated using the VALUATION DATE, the ELIGIBLE CREDIT AMOUNT shall be zero (\$0.00).
5. **ELIGIBLE TAXPAYER:** A CAMDEN COUNTY RESIDENT who:
- a. Is of an age eligible to receive “old-age insurance benefits” (Social Security retirement benefits, currently age 62) as identified by 42 USC 415, or older;
- And*
- b. Is an owner of record of a HOMESTEAD or has a legal or equitable interest in such property as evidenced by a written instrument (i.e. Grantor/Settlor of a revocable trust);
- And*
- c. Is liable for the payment of real property taxes on such HOMESTEAD.

In the event the subject real estate is held by more than 1 taxpayer, only one person may claim the ELIGIBLE CREDIT AMOUNT.

Real estate owned by an entity other than an individual person shall not be qualified for the ELIGIBLE CREDIT AMOUNT. Notwithstanding anything herein to the contrary, any person who is the Grantor/Settlor of a Trust and concurrently the Trustee of said Trust, and meets all other requirements herein, shall be considered an ELIGIBLE TAXPAYER.

6. **HOMESTEAD**: Real estate occupied by a CAMDEN COUNTY RESIDENT. An ELIGIBLE TAXPAYER shall not claim more than one HOMESTEAD. A HOMESTEAD shall consist of the physical structure on the real estate surrounded by a reasonable amount of land as determined by the Camden County Assessor as residential real estate. All remaining real estate shall not qualify as HOMESTEAD.
7. **MAJOR REMODELING**: Any improvement, expansion, addition or other change to the HOMESTEAD that increases the assessed value of the property by 50% or more.
8. **TAX CREDIT**: A credit for the taxpayer on his/her annual Real Estate Tax Statement for any ELIGIBLE CREDIT AMOUNT.
9. **TAX YEAR**: The year in which a tax liability has been assessed on a HOMESTEAD.
10. **VALUATION DATE**: The later of;
 - a. August 28, 2023;
Or
 - b. January 1 of the year the individual became an ELIGIBLE TAXPAYER;
Or
 - c. January 1 of the year the ELIGIBLE TAXPAYER purchased the HOMESTEAD;
Or
 - d. The date the HOMESTEAD was reassessed due to MAJOR REMODELING or improvement to the HOMESTEAD.

SECTION 2. PROPERTY TAX CREDIT:

1. Upon filing of an Application for Eligible Taxpayer Tax Credit and being approved and accepted by the Camden County Collector, an ELIGIBLE TAXPAYER shall receive a TAX CREDIT for the ELIGIBLE CREDIT AMOUNT toward payment of his/her real property tax assessment for the tax year in which an Application for Eligible Taxpayer Tax Credit is received.
2. In determining the ELIGIBLE CREDIT AMOUNT, the real property tax liability on such HOMESTEAD as of the VALUATION DATE shall use all tax levies and assessed real property values for the HOMESTEAD as of the VALUATION DATE.
3. An Application for Eligible Taxpayer Tax Credit must be filed with the Camden County Collector by June 30 of each year an ELIGIBLE TAXPAYER wishes to receive the ELIGIBLE CREDIT AMOUNT as a TAX CREDIT. If an Application for

Eligible Taxpayer Tax Credit is not timely received, no TAX CREDIT shall be allowed for that TAX YEAR. Any TAX CREDIT an ELIGIBLE TAXPAYER may be eligible for is considered abandoned if not applied for within the Tax Year associated with said ELIGIBLE CREDIT AMOUNT.

4. Any TAX CREDIT granted by the Camden County Collector shall be noted on the statement of tax due sent to the ELIGIBLE TAXPAYER.

SECTION 3. GENERAL:

1. An Application for Eligible Taxpayer Tax Credit must be filed for each TAX YEAR in which TAX CREDIT is requested. Said Application must be attested to and the information contained therein sworn to under penalty of law.
2. At no time shall a credit, refund, or other compensation be available for any abandoned TAX CREDIT for previous tax years in which an Application for Eligible Taxpayer Tax Credit was not filed.
3. For years in which a TAX CREDIT is applied, disbursement of taxes received by the Camden County Collector shall be calculated using the tax levies applicable when establishing the ELIGIBLE CREDIT AMOUNT.
4. Each Camden County elected official 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.

SECTION 4. PENALTY:

1. Any person submitting an Application for Eligible Taxpayer Tax Credit, if found falsifying any information on said Application, is subject to criminal prosecution, including but not limited to, prosecution for perjury, falsifying records, stealing by deceit, or other crimes as may be identified by law enforcement officials of this county or state.
2. Any person who pleads guilty or is convicted of violating any of the provisions of this Ordinance, or pleads guilty or is convicted of any crime associated with filing the Application for Eligible Taxpayer Tax Credit pursuant to this Ordinance, shall not qualify as an ELIGIBLE TAXPAYER for any future TAX CREDIT in Camden County.

PASSED, APPROVED AND ADOPTED by the Camden County Commission of Camden County, Missouri, on the 7th day of September, 2023.

CAMDEN COUNTY, MISSOURI

(Seal)



Ike Skelton, Presiding Commissioner

James Gohagan, 1st District Commissioner

Don Williams, 2nd District Commissioner

Attest:

Rowland Todd, County Clerk

Approved as to Form:

Jeffrey E. Green, County Counselor