



Christian County Commission

Notice is hereby given that the Christian County Commission met in a Work-Study Session at:
 The Historic Christian County Courthouse
 100 W. Church St. Room 100
 Ozark, Missouri, 65721
 on the **30th** day of **August 2023** at **11:02 a.m.**

MEETING MINUTES

Attendee Name	Title	Status	Arrived	Adjourned
Hosea Bilyeu	Western Commissioner	Absent		
Bradley Jackson	Eastern Commissioner	Present	11:02 a.m.	12:58 p.m.
Lynn Morris	Presiding Commissioner	Present	11:02 a.m.	12:58 p.m.
Tammy Nuckolls	Executive Assistant	Absent		
Madi Hires Raines	Payroll Clerk	Present	11:02 a.m.	12:58 p.m.

Attendees: Assessor Danny Gray, Auditor Amy Dent, Collector Ted Nichols, County Clerk Paula Brumfield, County Counselor Austin Fax, Jeremy Burns, Brent Young, Gretchen Garrity, Bob Titus, Sandy Karnes, Don Carriker

A quorum was established, the work-study session was called to order by Presiding Commissioner Morris.

Presiding Commissioner Morris noted that the purpose of today's meeting is to discuss Senate Bill 190, more specifically, for County officials to discuss the process and work through a drafted order. Tomorrow's work-study session is also regarding Senate Bill 190, geared more towards hearing from the public and bringing to light the issues existing within the bill.

County Counselor Austin Fax began the work-study session by discussing known issues within Senate Bill 190. He noted that the existing bill is rather vague regarding citizens who will qualify for the credit and there will surely be outliers but believes the bill is workable to produce an order for the County. He has drafted an order, noting that until the Commission approves one, nothing will go into effect. Items needing to be addressed in the drafted order include understanding which County Office will primarily be responsible, drafting an application, fine tuning the process, discussing renewals etc. Collector Ted Nichols offered to absorb the brunt of the responsibility and workload, with possible certification by the County Clerk. Collector Nichols additionally added that the application should be put together by the Commission, County Clerk, Assessor and himself, the more eyes on this the better. He added that he will try to make the process as simple as possible, as he wants to help any eligible senior with this relief.

Amendments to the drafted order were discussed. Discussion included the initial application due date, yearly renewal applications, whether applications will be notarized, and what year will be utilized as the base tax year for those who have a tax credit. Eastern Commissioner Jackson inquired if taxpayers who receive credit will be

sent renewal applications or if they will be responsible for obtaining and turning in a new one yearly. Counselor Fax noted that they had not gotten that far in the process but that is something to consider. Eastern Commissioner Jackson also noted that the budgetary impact on the Collector's office is something he'd like to see limited by utilizing whatever means the County currently has, to get this information out to the taxpayer.

Presiding Commissioner Morris stated that Greene County passed an order yesterday, but he wanted to know how Christian County could pass an order to include any excluded groups. County Counselor Fax responded that the order won't change who is eligible or not because the statute states otherwise. Senate Bill 190 defines eligible taxpayers as residents who are "eligible for Social Security retirement benefits". Discussion continued regarding groups that would possibly be excluded from this relief based on their form of retirement, and how to best communicate that to the taxpayers of the County.

Collector Nichols, Counselor Fax and Assessor Gray discussed several scenarios for situations they might encounter with taxpayers applying for the tax credit, including those who own multiple properties, have multiple residences on one property, new construction etc. Counselor Fax noted that the County will have outliers, those with scenarios they haven't thought of; with how the Senate Bill is worded the County will have to make determinations as they arise erring on the side of caution.

Eastern Commissioner Jackson inquired if anyone had thought about political subdivisions not wanting lost revenue due to this bill. Noting that if revenue becomes frozen and the entities are budgeting based on projected revenue there might be some frustrations. Counselor Fax noted there would possibly be upset entities, but the County will in essence, be along for the ride if there is an injunction or something along those lines. Counselor Fax added that he does not see this Senate Bill as a violation of the Hancock Amendment, but there are those who do, that may be another form of frustrated/upset taxpayers.

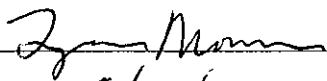
Presiding Commissioner Morris and Eastern Commissioner Jackson concluded the work-study session by thanking everyone for their input and understanding while the County navigates the beginning phases of this process. They both expressed their gladness for an order that can provide relief to senior taxpayers, wanting everyone to know they are in favor of Senate Bill 190 but want taxpayers to be educated on it to prevent miscommunications.

The work-study session was adjourned at 12:58 p.m. by Presiding Commissioner Morris.

_____ ABSENT _____

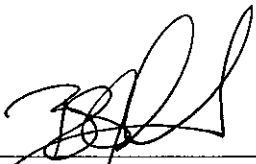
Date: _____

Hosea Bilyeu
Western Commissioner



Date: 9/12/23

Lynn Morris
Presiding Commissioner



Date: 9-12-23

Bradley Jackson
Eastern Commissioner