

Christian County Commission

Notice is hereby given that the Christian County Commission met for a work-study session at:
The Historic Christian County Courtroom | 100 W. Church Street 2nd Floor | Ozark, Missouri, 65721

On the 31st day of August 2023, at 9:00 am

Meeting Minutes

Attendees:

Presiding Commissioner, Lynn Morris	County Clerk, Paula Brumfield
Eastern Commissioner, Bradley Jackson	Chief Deputy, Eryn Flood
Western Commissioner, Hosea Bilyeu	Assessor, Danny Gray
Commission Executive Assistant Tammy Nuckolls	Accounts Payable, Jerra Matney
John Garrity	Laura Pettigrew
Gretchen Garrity	Don Pettigrew
Collector, Ted Nichols	Larry & Wonda Kirkland
Leon & Cindy Gregston	County Counselor, Austin Fax
Joan Bryant	Lana Rea
Jean Rogers	Jerry Countryman
Linda Waddell	Will Rogers
Rick Parham	Sheila Lloyd
Jerry Adams	Sue
Lana Jenkins	Pamela Trotter
Brenda Hobbs	Deborah Spindle
Shirley Parham	Delores Hobbs
Mike Sullivan	Debbie Sullivan
Bret M	Barbara Walker
Charles Darrell	Reneé Brumett
Commercial Appraiser, Jeremy Burns	Betty Akers
Sandy Karnes	Wilbur Akers
Marta Mize	Bob Titus
Bob Williams	Susan Simmons
Rocky & Leigh Richardson	Don Carriker
Mary Williams	Amy Acker
Karen Durrill	Don Currence
	Charlie Wilks

A quorum was established at 9:00 am
Work-study #16

The Commissioners met to discuss Senate Bill 190

- Presiding Commissioner Morris – We will let Austin Fax review some issues with Senate Bill 190. No one up here's against giving seniors a tax freeze or eliminating the Social Security tax.
- County Counselor Mr. Fax – This is a very well-intentioned bill. As we have gone through it, the bill has some holes. Senate Bill 190 is silent on a lot of issues. To enact Senate Bill 190, if we do nothing, nothing happens with Senate Bill 190. The counties have to pass an order or ordinance that enacts it. Our draft order is just in draft form right now. We are still working through a few things. Our draft order does a good job of laying out what that process looks like.
- Question – Does someone 95 get it started now, as well as someone 65? The eligible credit amount is the difference between your tax liability for a given year; subtract the real property tax liability on

your homestead for the year you became an eligible taxpayer. An eligible taxpayer is when you became eligible for Social Security benefits.

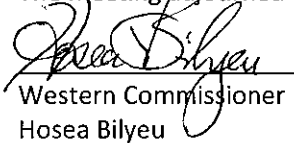
- Question – Eligibility could be age 62, am I correct? Eligibility is tied to social security. When you are eligible for Social Security, you can become eligible when you turn 62.
- Question – Does it have to be the same property? Would it apply to both properties? You only get one primary homestead. You can't claim more than one property. It only applies to Missouri residents. If you were an eligible taxpayer and lived in one property when you were 62 and moved to another, you don't get to carry over the tax credit from the first property. It resets your tax basis on that new property.
- Question – Both of our names are on the deed; does it go to the oldest person? Also, it's in a trust; does that make a difference – Trust – With the trust, it will depend on who is the trustee and who is the beneficiary. You can get the tax credit not only if you're the legal owner of the property, but it also talks about equitable interest. The beneficiary can own an equitable trust, and they can claim it.
- Question – You're basing this eligibility on social security; what about those retiring from public schools, the railroad, and government jobs? These individuals get their pensions from another source, not from Social Security. The bill doesn't say if you are an eligible taxpayer if you are 62 and over. We are dealing with the problem that the bill itself says an eligible taxpayer has to be eligible for Social Security retirement benefits.
- Question – I understand it reads, "Are eligible for Social Security retirement benefits". Therefore, someone who collects a pension is technically eligible. It doesn't say that you have to be collecting Social Security. That's a good distinction. You have to be eligible; you don't have to be receiving a check, but there are some people over the age of 62 who would not be eligible.
- Question – I have never heard that this is going to be retroactive. It's not retroactive. It starts when the bill is active.
- Question – 10 years down the road, this property then has new ownership, or someone inherits it from you, and you sell it. Is there any liability on their part to repay this credit if or does it start new? They don't have to pay back any money that was owed on the credit; the tax basis would reset.
- Question – I turned 65 and started drawing social security. Would I be able to use the tax credit this year for this year's taxes? You have to have a base year that is set, and the base year is 2023, so you would collect in 2024.
- Question – Are you going to retro back? We are not going back retroactively. We won't start until the bill gets passed. Regardless of your age, you all start at the same time.
- Question – Is Christian County going to revise what they have written at that point? Because I know Christian County is supposed to make its own rules? Every county is going to make its own rules. What we have passed out today is not the last piece; it's where we are today. I can't tell you what we are going to continue to revise. We will try and look at every question to try and make this better. We want to include all Sr's. This is still a work in progress. We are still working on this.
- Wester Commissioner Bilyeu – Mr. Fax, we are not revising the law that has been passed. Mr. Fax said that we can't do that. Wester Commissioner Bilyeu said that we deal with how it is to be administered, but we can't take the law and revise it. This is a bill that is a good idea, and it's poorly written.
- Eastern Commissioner Jackson – We have never, as a group or individuals, stated that we are opposed to this bill. We are very conscious about taking care of our seniors and keeping taxes as

low as possible. This commission voted not to raise the tax Levy when we had every right to raise it this year. We are working very hard to keep your taxes low and help you out.

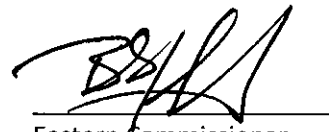
- Wester Commissioner Bilyeu – Mr. Fax, have you commented yet on the county's portion of this of their property tax bill? The vast majority goes to the schools. Is this going to have to be taken before the courts as well? Do we have a right to make a decision that then impacts how much money the school will get?
- County Counselor Mr. Fax – Under the bill, we do this because it's the county commission that gets called upon to enact Senate Bill 190 effectively. Were the ones voting to say yes, we're going to institute this credit.
- Question – If someone is 65 and the tax is frozen at that age, they were to sell their home 20 years later and purchase a smaller, newer property. Would the tax rate go up on the second property? It resets to what it would be for the new year.
- Question – I was curious about the real benefit of this bill for people who only live on Social Security income and don't have the amount of deductions normally that allow for tax credits. Is that something that is part of this bill? It will save you; in 2024, you will see a tax credit at the bottom of your bill. The assessor will still assess your property every assessment property.
- Question – This will impact revenue to some amount. At a point where the revenue stream needs to be increased, how would you address that? Presiding Commissioner Morris - We are not worried about a deficit in taxes. We get about 1% of the total property tax collected. Most of our money comes from sales tax and grants. Wester Commissioner Bilyeu said that does not address the schools and others. If the day comes that because of things we do with this, their income is lessened because it would be much more than ours, their approach would have to go back to the voters. You have to have revenue to do services like fixing roads.
- Question – If you have a couple that have been teachers all of their lives, I don't think they are eligible for social security. How would that work? Just because you are not receiving social security benefits doesn't mean you wouldn't potentially be eligible.
- Presiding Commissioner Morris – How many people have worked with the railroad, government, and teachers? We would like to get some clarification. We hope to get more cleanup of some of the things they were thinking so we can better interpret them. We don't want to exclude anyone.
- Question – What if the husband and wife are on the deed, and the husband worked for the railroad, and the wife didn't? Would they be eligible? Yes, they would be eligible if the wife is eligible for social security.
- County Counselor Mr. Fax - There will be an application process. Go ahead and apply. We will look through the application and documentation. Please apply.
- We talked about the possibility of a home depreciating. How would you know if it's depreciated? The assessors wouldn't know if it was interior. The homeowner would have to let us know. We assess the outside of the home. This bill does not change how properties are assessed.
- Presiding Commissioner Morris – We have all year 2024 to educate people. I want everyone to gain everything they can gain from this bill.
- Question – Assessment cycle: How does it work? Do they do the whole county at the same time? Does everyone get reassessed in the same cycle? Every two years is a reassessment cycle. The entire county gets reset every two years. The next reassessment will be in 2025.
- Question – In the application approval, is there any income amount in the application? Assessor Mr. Gray said no, there is a 948 that we do. There is another tax credit that's for lower-income seniors who are 65 and older. It's through the Missouri Department of Revenue. It is for lower-income but helps you out on that base.

- Question – On page 3, when you put in your initial application, it goes into the system, which goes on all your tax information. When you send out the tax bill every year, we don't have to fill out an application yearly. Why isn't that the same when you fill out an application for credit? Why wouldn't that stay on there? Once they flag that the taxes are frozen, they will stay frozen. He won't be entering that every year. You just have to verify this like you do your personal property taxes. It will be very simple.
- Question – Will these forms and applications be sent out or emailed? What is the process? Collector Ted Nichols said that we are still working on this. We don't have anything at this time, but we will have this for you by June 30th of next year. We want to have it out there for everyone that is eligible to apply.
- Question – Is it possible that the commissioners can set an age at 62? So, the age eligibility is 62. That's what we would like to do. But the problem is that is not what the statute says. The statute states, "is eligible for social security retirement benefits." The county commission and other elected officers did not create that definition. That's the definition given to them in this Senate bill.
- Wester Commissioner Bilyeu - This was a really good session. You have asked excellent questions, and we are looking for answers. We believe in the rule of law. We will do our best to follow the law and get this better.
- Presiding Commissioner Morris – We will keep you posted on what's going on.

The meeting adjourned at 10:16 a.m.


Western Commissioner
Hosea Bilyeu


Presiding Commissioner
Lynn Morris


Eastern Commissioner
Bradley A. Jackson