

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 19th day of October 2023, at 9:00 am
Meeting Minutes

Attendees:

Presiding Commissioner, Lynn Morris	Chief Deputy, Eryn Flood
Eastern Commissioner, Bradley Jackson	Assessor, Danny Gray
Western Commissioner, Hosea Bilyeu	Kay Brown
Commission Executive Assistant Tammy Nuckolls	Laura Pettigrew
John Garrity	Don Pettigrew
Gretchen Garrity	Jack Hearrell
Collector, Ted Nichols	County Counselor, Austin Fax
County Clerk, Paula Brumfield	Richard Rice
Steven Bryant	Jerry Countryman
Jeannie Sheppard	Robert Lewis
Russ Garrison	Debbie Crowell
Kathy Roberts	Dana Crowell
Ken Jones	Karen Peak
Carole Lucchesi	Tori Pegram
Tony Sheppard	Lloyd Stewart
Lloyd Wallis	Stephen Randolph
Clifford Lawson	Andrea Swope
Linda Cook	Bob Rubino
Jarett Metheny	Aaron Hester
Commercial Appraiser, Jeremy Burns	Caleb Thomasson
Tom Schultes	Landon Gray
Terri Myers	Gerald Cox
Bonnie Palmer	Brenda Rantz
Lori Wilson	Steve Roberts
Michael Hope	Cindy Beus
Karen Matthews	Bob Estep
Laura Rosencran	Johnny Lamb
Phyllis Lewis	Dolores Lamb
Carolyn Stewart	Renee Brumett
Allison Moss	David Liss
Virgil Tizen	Kent Doyle
Marie Godi	Anna Evans
Sandy Karnes	Bill Achore
Michael Wallace	Treva Eubanks
Terry Young	Philip Booker
Jim Billedo	Mike Copeland
Joan Rogers & Will	Joann Fowler
Gary L Miller	Kenny Washam
Christie Thompson	Lana Rea
John Beus	Larry Kirkland
Linda Waddell	Jared Webster
Bob Titus	John Garrity

Randy Sterne
Thom Taylor
Lou Lapaglia
H. Stutesman
Curtis Chesick
Kevin Kopp
Charles & Donnell Lyndle
Mecia Latz

Jewel Sterner
Bob Lewis
Sydney
Chris Summers
Kathie Stutesman
Craig Carson
Brian Breech
Leon & Cindy Gregston

A quorum was established at 9:08 am
Work-study #17

The Commissioners met to discuss Senate Bill 190

- Presiding Commissioner Morris – We don't vote or make any decisions during this meeting.
- Jerry Countryman – You want to do an application every year. I believe at one time, an application by the seniors is all that should be required. All this does is cap our assessed value at the 2023 level. Danny Gray stated that it's taxes only, not assessment. Ted Nichols - It does not affect the assessed value. It's only the taxes. Jerry Countryman – Whatever you pay this year, in 2023, you would pay from now on, correct? Ted Nichols – That is correct. Jerry Countryman - There is a forfeiture clause, which is not fair for senior citizens. Everyone in this room, at age 62, is eligible for social security if you have been paying into it. You are also asking for a Social Security benefit verification letter. You only get that if you have applied for social security. Austyn Fax – The application is not complete yet. I anticipate a line that says, please provide your email address. If you don't have an email address, that won't be disqualifying for you. You're still going to be able to get the tax credit. The purpose of that is going to be so someone can follow up with you. In terms of Social Security, you have to be eligible for Social Security to be entitled to the tax freeze. The easiest way is to bring the form with you if you applied for it and you are receiving it. If you still think you meet the statutory definition of Social Security eligibility, we will work with you on that.
- Bill Aker – I represent the Christian County senior services fund. We are the only county in Missouri that owns its transportation system. We care for both senior centers financially to ensure everything is repaired. We take care of somewhere between 1,000 and 1200 homebound meals distributed out of Ozark and Nixa monthly. Will this affect our money by taking away some of the services we currently provide? Presiding Commissioner Morris - I don't believe anyone up here wants to harm any of the tax entities. I believe that everyone up here wants to help the seniors. I believe that we will always have more new tax money every year than this small adjustment on a freeze. The numbers that we are working on and crunching do not show that there will be damage to the tax entities. Danny Gray – there has been a real misconception that it's a loss of income. This is all projected. It's all projected what will occur over the next 10, 15, and 20 years as far as property values are concerned. We don't have those numbers. We don't know how many times homes are going to turn over. Hosea Bilyeu – Whatever an entity would have gotten at the end of 2024 would be less than what it would be if this were not passed. If we freeze those levels, then what the different taxing entities would have received at the end of 2024 would be less because of this bill. Ted Nicholes – You are also going to have new construction that figures into that. Because of the new construction, you will probably have more money than before. Danny Gray – With new construction and personal property increases, we have put on a total of about 180 million this year in Christian County. We are looking at forty to forty-five million this year.

- Lloyd Walles – We were asked to provide a statement for our meeting today. We don't have enough data to provide good information to everyone. I relied on information from the State Tax Commission website. In their opinion, in this plain language of the statute, the collector would be required to calculate credit based on tax liability for the homestead when the eligible individual first became eligible for Social Security benefits which might have occurred a few or many years in the past. I don't believe by that statement that it's freezing at a 2023 rate. This calculation will result in a loss of revenue for the taxing district. Austyn Fax – I disagree with that opinion. It's my opinion that I don't think it applies retroactively. From a legal standpoint, I don't think it applies retroactively.
- Gerald Cox – When you become Social Security eligible, if you are a retired railroader, you are never Social Security eligible.
- Dr. Loden - Nixa Schools – In our last demographic study in Nixa, 22% of our folks are 62 and older. When your ambulance and fire districts are being impacted, this is a bill with great intentions, but it is a horrible bill the way they are implementing it. Wait and put it on the ballot. Let the voters decide. Put it to the voters. The sales tax is not a big deal.
- Presiding Commissioner Morris - For every one thousand dollars of tax payment, the school system gets eight hundred and six dollars. The county gets eight dollars out of that to run our budget, that's less than 1%. According to Ms. Hancock with the Department of Revenue, they do the fiscal notes on every bill. For this county, that would cost us 1.3 million dollars. Property tax is a problem. Sooner or later, I will get a vote, I'm not going to give it to the voters. We can keep changing this order till we get it right.
- Question - If it is passed, do you have to file for a homestead, or are you saying homestead is the home in which you live? Austyn Fax - In the application, you would apply for a homestead, and it would have to meet the definition of a homestead. Question - The difference in the date it is retroactive. Austyn Fax - takes the opinion that it's not.
- Andrea Swope – Are tax was passed by almost a 75% vote back in 1986. We started our case management program twelve years ago. I get that nobody wants to pay property taxes. There is still a need. I ask that you think about the Least of These and who you will impact.
- Dr Laura Wilson – Ozark School - There is no pleasing everyone on this one. In the schools and how it will affect the schools, you are right if it is not done retroactively. It's not an impact on last year's budget, but it would impact the coming years. It would affect our bonding capacity for future years depending on how we grow or not and our debt service.
- Bob Rubino – As I understand it, the county will provide the tax credit. Austin Fax - No checks will be given. Ted Nichols - We are looking at 2023 as the base year, so in 2024, you would see a tax credit for the 2024 year. The bottom of the bill would show a credit. Question for Senator Moon - State legislative bodies are looking at this bill next session to define it a little clearer. Ted Nichols - Could you just put in their age 62; that would simplify this bill.
- Presiding Commissioner Morris – The house will probably do its job and try to make some positive changes.
- Senator Mike Moon – Let's say that a bill comes before you, and in article one, section two, there is a phrase that says all laws will be equally applied. Then, a law comes before you, and it's not applied equally to all. If the bill comes up for a vote, would you say yes or no? So are you saying people with disabilities, then, because that is not equal? There are a lot of inequalities in the bill. This particular bill violated Article One, Section Two of the Missouri Constitution. Because I swore an oath to support the Constitution, I had no other option. I think there are a lot of people that want tax relief, even the younger folks. I think that we need a tax cut all across the board. I think we

need limited government. I wanted a chance to explain why I voted no because it impacts me negatively, too, but the first oath I swore to support the constitution is an important one.

- Phillis Lewis – We pay a lot of taxes. As seniors, we are feeling the crunch. We can't continue at the rate we are going. Seniors should not be taxed out of their homes. I suggest that we all see people speeding; tickets are one way to help with these things. There has to be a better way than us not being able to be in our homes. Inflation is incredible and out of control.
- Presiding Commissioner Morris - One common thing I have heard in 25 years is that taxes are too high. Taxes are much higher today than they were 20 or 25 years ago. I understand what the seniors are saying today.
- Tom Taylor- One thing left out of this conversation is the government's blatant waste. Examples are Nixa Park, the Ambulance Center, the Christian County Health Department, and Schools. There is wasteful spending going on. They are projecting that our electric bills will quadruple. The average person will pay an average of a thousand dollars a month. Presiding Commissioner Morris – Ms. Amy Dent has a portal that shows where every dollar goes. The county isn't the Christian County Health Department. I think we are all doing the best we can.
- I am from the Ozark Senior Center; I know we need the taxes for the center, but some of these seniors only make a thousand dollars on Social Security a month, and I have seen them lose their homes. Danny Gray – Anyone who is making twelve thousand dollars a year they are going to qualify for the circuit breaker.
- Bob Luis – You have talked about this being one of the fastest-growing counties in the state. If it is, our tax revenue must be going up. I don't know how many thousands of homes have been built in the last two to three years. People leaving this county and going to Green County because they pay less taxes. I don't see that the county is going to lose anything. I think they will gain, but they will still have as much money now and more. It's going to continue to grow.
- Landon Gray – I think when it comes to it, it's a political issue, and you're going to have two sides. You are not going to make everyone happy. If the voters have approved a debt service levy for a bond issue, where will that tax burden go to pay for that debt service levy when compared to the Senior Citizens who are eligible for Social Security benefits if it does freeze their taxes? I am assuming they will be exempt from paying on that debt service? Mr. Fax – It's not a freeze on assessed value. It's a freeze on your tax liability, which means that seniors can vote to increase a levy, but they don't necessarily have to pay for it, and it would be those younger than 62.
- Lou Lapaglia – We are at a point where you are hearing from people all over; seniors are scraping the very, very bottom. We should pay the tax at 65, which would be what we pay for the rest of our lives.
- Sydney Hill – I am voting for the freeze. I don't want schools to be an emotional pressure on people to vote for higher taxes. The schools are getting a large percentage of property taxes. Ozark schools operate with a budget of seventy-six million dollars. Why don't we have a state audit done first?
- Question – I am not going to argue that you will lose some revenue; you will lose future revenue. We own a house in Stoneridge in Ozark. This bill is not going to be that expensive. Looking at Nixa's budget from fiscal years 21 – 22, your revenue grew by five million one hundred fifty-two thousand two hundred forty-one dollars. It grew by five and three-quarters percent from the year before. Presiding Commissioner Morris - This is not us without the elected officials. We have a team. I wouldn't trade one of these men and women for anybody. They work every day for the benefit of everybody.
- Fire Chief – We are here to answer your calls. Our senior citizens are the most valuable part of our communities. We will continue to answer your calls; we will continue to find ways to improve our services as our community grows. I am here to listen so we can make better decisions on behalf of

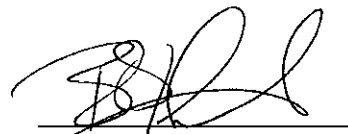
the funds you provide us. That, I believe, is so critical in this community, especially to senior citizens.

- Christie Thompson – I do support the seniors in this county. We have to continue to provide services largely to the seniors of this county. Never once has the ambulance district increased your taxes. We will provide discounted and free community services and education as promised to this community. The tax levy is based on assessed value. If these people have assessed values that are frozen, that shows as a credit, and that credit still shows based on our assessed values even though we are not getting that extra thousand dollars based on the eleven hundred the previous year. The Hancock Amendment will still kick in and force us on a rollback on our tax levy. So, how does this affect our district? Mr. Fax – It would. You are correct; that is in the bill. Ted Nichols - I believe this is something else that should be corrected in the legislation. It is hurting the districts being able to set their levy. Presiding Commissioner Morris – We will keep making our order as good as we can make it.
- Question - If we vote to roll back our bond issues and levies, will our taxes decrease if they are frozen? Danny Gray –Assessed values are based on the fair market value of your property. Tax levies are a multiplying factor. If the assessed value stays constant and you roll the levy down, it's going to go down in taxes. We don't know moving forward. We don't know what real estate is going to do.
- Comment - Seniors can't afford to pay their taxes. Just keep the taxes as they have been for the last 30 years. Our property rights have been taken away from us.
- Erin Flood - Danny can't raise your taxes every two years; you vote on it. It's the voters that raise your taxes.
- Mr. Fax – If it goes to a vote, and you vote yes, and that passes, then the fine folks in this county are left scrambling to implement that.
- How can I get a copy of the most recent order? Presiding Commissioner Morris – we are still making changes to the order.
- Presiding Commissioner Morris – Call me and any of the elected officials. We believe in transparency; we are so close that every Tuesday, the commission meeting will be videoed and put on YouTube. It will be archived, and you can watch it 24 hours a day. Thank you very much for coming to the meeting.

The meeting adjourned at 1:17 a.m.


Western Commissioner
Hosea Bilyeu


Presiding Commissioner
Lynn Morris


Eastern Commissioner
Bradley A. Jackson

10/6/23