ORDER/ORDINANCE OF THE
CHRISTIAN COUNTY COMMISSION
ORDER NO. 08-21-2025-01

DATE ISSUED: **August 21, 2025**

SUBJECT: Senate Bill 756/Property Tax Relief for Seniors

WHEREAS, Governor Parson signed into law Senate Bill No. 756 of the 103rd General Assembly, an act to repeal section 137.1050, RSMo., and to enact in lieu thereof one new section relating to a property tax credit for certain seniors; and

WHEREAS, Senate Bill 756 modifies section 137.1050, of the Missouri revised statutes, which purports to establish and define a tax credit for *ad valorem* real property taxes for eligible seniors in Missouri; and

WHEREAS, Christian County previously passed an Order relating providing a tax credit as was authorized by Senate Bill 190; and

WHEREAS, on or about August 1, 2024, the Christian County Commission signed an additional Order relating to the changes made in Senate Bill 756, Order No. 08-01-2024-01; and

WHEREAS, the County Commission of Christian County seeks by means of this Order to further clarify and amend the requirements of that Order and other than the amendments contained herein, the provisions of the previous Orders remain in full force and effect.

NOW, THEREFORE, BE IT RESOLVED AND ORDERED BY THE COUNTY COMMISSION OF CHRISTIAN COUNTY, MISSOURI, AS FOLLOWS:

1. That paragraph 1 of Order No. 08-01-2024-01 is amended to add that no taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enactment of the Order and Ordinance authorizing the same. Nothing in this Order/Ordinance, or any previous Order/Ordinance of the Commission shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date of the original Order/Ordinance.

2. That paragraph 3(a) and the definition of "eligible credit amount" is amended and restated to read as follows: "'Eligible credit amount,'" means the difference between an eligible taxpayer's *ad valorem* real property tax liability on such taxpayer's homestead for a given tax year, minus the *ad valorem* real property tax liability on such homestead

in the eligible taxpayer's initial credit year, which is the year in which the taxpayer applies for and receives the credit."

3. That paragraph 3(b)(i) and the definition of "eligible taxpayer" is amended and restated to read as follows: "Is 62 years of age by midnight December 31 of the initial credit year or older;" All other subparagraphs of paragraph 3(b) remain unchanged.

4. That paragraph 5(b)(vii), titled "Signature" is amended and restated to read as follows: "The taxpayer(s) shall print their first and last names and sign and date the form with the current date of the day on which the form is submitted in the presence of a notary. No notarization is required in cases of renewal applications."

5. Severability. If any section, subsection, paragraph, sentence, clause, phrase or word in this Order, or any part thereof, is for any reason held to be unconstitutional or invalid or ineffective by any court of competent jurisdiction, such decision shall not affect the validity or effectiveness of any of the remaining portions of this Order, or any part thereof.

6. Authority. Each Christian County elected official shall be authorized and empowered to adopt such rules and procedures as they deem necessary in order to carry out and implement the provisions of this Order 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 this Order.

By Order of the County Commission of Christian County, Missouri.

Lynn Morris, Presiding Commissioner

Bradley Jackson, Eastern Commissioner

Johnny Williams, Western Commissioner

ATTEST:

COUNTY CLERK SEAL CHRISTIAN COUNTY MO

Paula Brumfield, County Clerk