COLLECTOR'S QUARTER REPORT
OCTOBER 8, 2026

As we enter into the fall of the year means tax season is just around the corner. As in the past statements are preparing to be mailed on **November 2**, to the taxpayers. Inserts included are the SB190 information and the dates for collecting at the four cities at their city hall. **The taxpayer needs to bring their tax statement**.

The dates for Cities are as follows:
Billings City Hall ---------November 16, 2026
Clever City Hall ----------November 17, 2026
Sparta City Hall ----------November 18, 2026
Highlandville
City Hall ----------November 19, 2026

ONLY FORMS OF PAYMENT ARE CASH, CHECK, OR MONEY ORDER

The SB190 insert states the **RENEWAL will be Automatic** for previously approved applicants. As long as all eligibility requirements are met and no new improvements have been made and still living on the same property. If a spouse has recently become age eligible, a new application is required to add them. First time applications for the Senior Citizen Real Estate Tax Credit will be available **March 1, 2027**, at the Collector's Office. Completed applications will be accepted until **June 15, 2027**, at the Collector's Office. Applicants MUST be at **least 62** years of age by midnight **December 31, 2026**; the real estate must be located in Christian County and MUST be applicant's primary residence since at least June 29, 2026; 2026 taxes MUST be paid; Personal Property Assessment MUST be completed, and all applicant signatures MUST be notarized.

As for the Tax Lien Sale held in August, there were four properties offered for sale and all four were sold.

As we prepare for the mailing of the tax statements, the contract with Ozark Mailing was approved and work is being done to prepare the files for them. Mailing out between 80,000 to 90,000 statements with a breakdown of 43,000 parcels of real estate and 37,000 records for personal property. This does not include the merchant licenses, railroad and utility statements, personal property additions, or real estate name changes after the cutoff date.

Comparison between 2025 and 2026 tax amounts:

REAL ESTATE
2026 With SB190 ----- $101,978,100.14
2025 With SB190 ----- $97,095,802.22
INCREASE ---------- $4,882,297.92

2026 --- COUNTY LEVY – $976,326.80
2025 --- COUNTY LEVY - $717,563.68
INCREASE --------- $258,763.12

2026 --- C1 -------- $149,695.48
2025 --- C1 -------- $143,171.55
INCREASE --------- $ 6,523.93

SB190 TOTAL DECREASE FOR 2026
$1,046,585.37

COLLECTION RATE OF THE 2025 REAL ESTATE TAXES IS 98.6%

TOTAL AMOUNT OF TAXES FOR 2026 REAL ESTATE --- $100,931,514.77
TOTAL AMOUNT OF TAXES FOR 2026 PERSONAL ----- $22,681,090.39
TOTAL AMOUNT OF TAXES FOR 2026 RR/UTIL --------- $ 2,464,613.60
GRAND TOTAL AMOUNT OF TAXES FOR 2026 ------- $126,077,218.76

Ted Nichols
Christian County Collector

SB 190, SENIOR CITIZEN REAL ESTATE TAX CREDIT

Renewal for previously approved applicants will be automatic, so long as all eligibility requirements are met (except for notarization), and no new improvements have been made on the property. If a spouse has recently become age eligible, an application is required to add them.

First-time applications for the Senior Citizen Real Estate Tax Credit will be available **March 1, 2027**, at the Collector's Office. Completed applications will be accepted until **June 15, 2027** at the Collector's Office, Room 101, in the historic Courthouse on the square in Ozark, MO. Applicants **MUST** be at least 62 years of age by midnight December 31, 2026; the real estate **MUST** be located in Christian County and **MUST** be applicant's primary residence since at least June 29, 2026; 2026 taxes **MUST** be paid; Personal Property Assessment **MUST** be completed, and all applicant signatures **MUST** be notarized.

TED NICHOLS
CHRISTIAN COUNTY COLLECTOR

100 W. CHURCH STREET, ROOM 101
OZARK, MO 65721 417-582-4330

As a courtesy, for ONE day only from 9am to 12pm, the Collector's Office will be at the following locations. **Please bring your entire statement**.

Billings City Hall	November 16, 2026
Clever City Hall	November 17, 2026
Sparta City Hall	November 18, 2026
Highlandville City Hall	November 19, 2026

PAYMENT OF CASH, CHECK, OR MONEY ORDER ONLY

You may also pay your bill on our website: christiancountycollector.com