

121 -2026

# CERTIFIED COPY OF ORDER

STATE OF MISSOURI

March Session of the January Adjourned

Term. 26

County of Boone

} ea.

In the County Commission of said county, on the 10th day of March 20 26

the following, among other proceedings, were had, viz:

Now on this day, the County Commission of the County of Boone does hereby amend and re-adopt as amended a Senior Real Estate Property Tax Relief Program as initially adopted in CommissioneOrder 256-2024 and amended in CommissioneOrder 395-2025. The program, as amended and re-adopted herein, is set out in the attached order and ordinance, the text of which is incorporated herein by reference. This amendment will remove the requirement for an annual renewal application for eligible property owners participating in the program.

Done this 10<sup>th</sup> day of March 2026.

ATTEST:

  
Brianna L. Lennon  
Clerk of the County Commission

  
Kip Kendrick  
Presiding Commissioner

  
Justin Aldred  
District I Commissioner

  
Janet M. Thompson  
District II Commissioner

## Boone County Senior Real Estate Property Tax Relief Program

### 1. Tax Credit Authorized, Severability, Scope:

- a. Boone County hereby authorizes a tax credit to eligible taxpayers residing in Boone County as authorized by RSMo Sec. 137.1050, as amended, and as further set out herein.
- b. The provisions of this order and ordinance are severable. In the event that certain provisions of RSMo Sec. 137.1050 or this order and ordinance are declared unconstitutional or otherwise invalidated by a court of competent jurisdiction the provisions of this order and ordinance that can be severed and read in such a way as to give continued effect to the remaining provisions of RSMo Sec. 137.1050 or this order and ordinance shall be so read.
- c. Nothing in this order and ordinance shall be construed to authorize or require the issuance of any refunds of property taxes paid prior to the effective date of this order and ordinance.
- d. Nothing in this order and ordinance shall be read to relieve the taxpayer of the obligation to pay the tax liability for those ad valorem taxes specifically excepted or excluded from this tax credit program.

### 2. Definitions:

- a. Applicable taxing jurisdictions. All taxing entities or districts levying ad valorem taxes in Boone County except those set out below as exceptions and exclusions.
- b. Eligible credit amount. The difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the eligible taxpayer's initial credit year.
- c. Eligible taxpayer. A Boone County, Missouri resident who:
  - i. Is sixty-two (62) years of age or older; and
  - ii. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
  - iii. Is liable for the payment of real property taxes on such homestead.
- d. Homestead. Real property actually occupied by an eligible taxpayer as their primary residence. An eligible taxpayer shall not claim more than one primary residence.
- e. Initial credit year. The year that a taxpayer became an eligible taxpayer, which shall be no earlier than January 1, 2024.
- f. Tax credit. The amount equal to an eligible taxpayer's eligible credit amount.

### 3. Application:

- a. An initial application for the credit shall be required from each eligible taxpayer. An eligible taxpayer shall have attained the age of 62 before January 1<sup>st</sup> of their initial credit year.

- b. The Boone County Collector, in cooperation with the other impacted elected officials, shall create an application and application process that will allow eligible taxpayers to apply for a senior tax credit.
- c. Said initial application shall require a notarized signature affirming to the truth of the matters represented in said application.
- d. Any false statements made in said initial application are punishable under the provisions of RSMo Sec. 575.050.
- e. For the year 2024, the application deadline shall be October 1, 2024. Thereafter, the application deadline shall be June 30<sup>th</sup> of each year.

**4. Exceptions and Exclusions:**

- a. The credit authorized herein shall not extend to the following ad valorem levies:
  - i. State Blind Pension Fund.
- b. New construction:
  - i. If an eligible taxpayer makes new construction and improvements to such taxpayer's homestead the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability attributable to such new construction and improvements.
- c. Annexation:
  - i. If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which such eligible taxpayer did not owe real property tax in the eligible taxpayer's initial credit year, then the real property tax liability for the taxpayer's initial credit year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.

**5. Tax credit to be noted on tax bill and to applicable taxing jurisdictions:**

- a. The amount of the tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.
- b. The amount of credits authorized by this order and ordinance shall be reported to the applicable taxing jurisdictions by the county collector.

**6. Implementation:**

- a. The County and each of its elected officials are authorized and empowered to adopt such rules and procedures as are reasonably necessary to carry out and implement the provisions of this order and ordinance, and to develop and require such documents, applications, and instruments as may be necessary or desirable to permit the application for the tax credit authorized herein to be processed accurately, and to carry out, comply with, and perform the provisions set forth in this order and ordinance. The County and each of its elected officials are authorized and empowered to design and adopt procedures to ensure continued eligibility of taxpayers participating in the senior tax credit program.