

# Real property tax credit for seniors

Missouri Senate Bill 190 was signed into law authorizing counties to grant a real property tax credit to eligible taxpayers. The Greene County Commission passed an order authorizing a credit program beginning in 2024. However, the credit is not automatic, and there is a deadline for making application. But if you qualify and keep the credit active, your taxes are frozen to the amount you paid in the first year of your application.

As mentioned above, you have to apply for the credit. The application may be found online. The easiest way to find the application is to Google the phrase "Greene County, MO property tax credit application." The first result will take you to a page on the Collector's website that has a link to the application form.

Once the application is complete, you return the application directly to the County Clerk's Office, not the Collector's Office. It may be mailed, emailed or hand delivered to their office in the Historic Courthouse, located at 940 N. Boonville, Room 113. The application deadline is Sept. 30. The Greene County Commission sets the deadline, however, and it could change in subsequent years. You will be notified if your application qualifies you for the tax credit.

There are five requirements to qualify for the tax credit:

- You must be a resident of Missouri. Merely owning a property in Greene County is not sufficient.
- You must also be eligible for Social Security. You have to demonstrate your eligibility by submitting a copy of your Social Security benefit verification letter, or a copy of your current Social Security statement.



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- You need to be on the title or be able to present a document showing you have an interest in the property.
- You must be liable for the payment of real estate taxes on the homestead.
- You must occupy the homestead as your primary residence. Vacation and second homes are not eligible for the credit.

Several other conditions need to be satisfied for eligibility. The home must be your homestead, and the parcel must include only your residence. If you live on 50 acres, especially if there are other homes on the property, the whole parcel will not qualify. Moreover, you will have to divulge if you made any improvements on the parcel since the last tax assessment. If you added a wing to your house or put in a pool, for example, the valuation of the property would change and your taxes would likely increase.

There is information you will need to supply for the application. You need to know your parcel number. You can find it on your property tax receipt or on

the Collector's and Assessor's websites. You will also have to provide proof of your identity, such as a driver's license, birth certificate or other state or federally issued photo ID. Finally, you will need to attach a copy of your deed and a paid property tax receipt for the parcel.

You must also certify that you have read and understood all of the questions and answered them truthfully and accurately, and that you have the authority to act on behalf of all the owners. You must further certify that you do not claim a homestead for any other property in Missouri or elsewhere. If you claim a homestead in Florida, you cannot also claim one in Missouri. There are penalties for submitting a false declaration under section 575.060 RSMo, and this may be prosecuted as a Class B misdemeanor.

The statute allowing qualifying senior taxpayers to freeze the property tax on their homestead is a great economic benefit. The tax imposed on such residences will not go up as long as you reapply and requalify each year. Otherwise, the credit will lapse and your taxes may rise.

The county is not sending notices to residents to tell them to apply, and many homeowners are unaware of the new tax credit program. If you think you will qualify, begin collecting the materials and information needed to apply before the deadline, as there is no provision for accepting late applications.

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