

# SENIOR REAL ESTATE PROPERTY TAX RELIEF Program

## WHAT is it?

The Senior Real Estate Property Tax Relief program was adopted by Clay County Commission on November 30, 2023. This program allows the County to provide a tax relief on real property taxes for the primary residence of Clay County homeowners 62 years of age or older, who are liable for the payment of the taxes on said property, and who apply to participate in the program. The tax relief does not apply to the portion of tax levies for bonded debt obligations, or the tax collected for the State Blind Pension Fund. This program is **NOT** automatic. Homeowners must apply for participation. This program does **NOT** apply to personal property.

## WHO is eligible?

- A person who is 62 years of age or older or who will reach the age of 62 during the calendar year they apply for the credit, beginning in 2025, and
- Is an owner of record of the primary residence or has legal or equitable interest in the property, and
- Is liable for the payment of real property taxes on the property.

## HOMESTEADS that are **NOT** eligible

- If the property has been assessed and taxed pursuant to Section 38.01 of the Clay County Ordinances as a prorated new build.
- More than 50% of the property is leased to a person, or persons other than the eligible taxpayer.
- One or more years of delinquent taxes have accrued from a tax liability in prior years on the real property and remain outstanding on the date of application.

## WHEN does the program start?

January 2025 - Applications will be taken January 1, 2025, through March 31, 2025, to be applied to the 2025 tax bills mailed in November of 2025.

## HOW do I enroll?

An application will be available both online and in paper format. Proof of eligibility is required.

## YEARLY

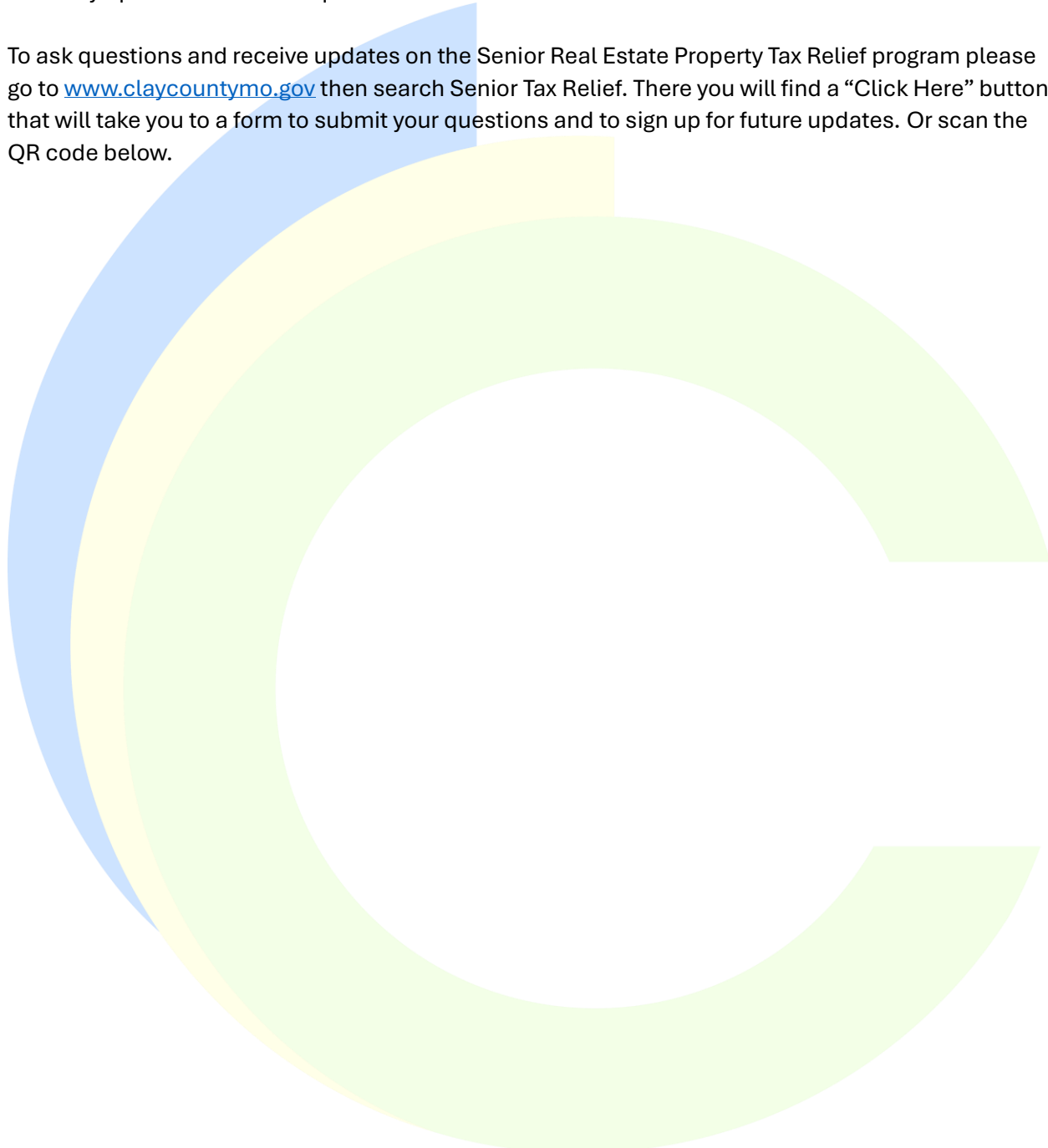
Once a person enrolls in the Senior Real Estate Property Tax Relief program a yearly affidavit will be required to remain in the program and to maintain the originally designated base year.



## NOTICES

Information on the program will be included in the 2024 tax bills and the County webpage will be routinely updated to address questions and concerns.

To ask questions and receive updates on the Senior Real Estate Property Tax Relief program please go to [www.claycountymo.gov](http://www.claycountymo.gov) then search Senior Tax Relief. There you will find a “Click Here” button that will take you to a form to submit your questions and to sign up for future updates. Or scan the QR code below.



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## ADDITIONAL QUESTIONS:

- If there is more than one homeowner do all of them have to be 62 or older to apply for the program?
  - No, only one of the people living and owning the home needs to be 62 years old or older at the time of application to participate.
- Do I have to pay to participate in the program?
  - No, the program is free.
- Will my taxes be exactly the same each year after they are frozen?
  - No, they will not be exactly the same due to debt levy obligation changes and any new taxes voted in by citizens. If a new tax is voter approved or an increase in a tax levy is voter approved those increases will be reflected in your bill.
- Why do I have to reapply every year?
  - Participants are required to submit an affidavit every year after the initial application to ensure eligibility is still being met. This also provides documentation for auditing purposes and the County's ability to be accountable to its citizens.
- When will I have to submit my yearly affidavit?
  - Yearly affidavits will be taken at the same time as first-time applications, January 1<sup>st</sup> through March 31<sup>st</sup> of each year.
- I have more than one property, do I get the real estate property tax credit on all of them?
  - No, the Senior Real Estate Property Tax Relief can only be applied to the eligible persons' primary residence.
- If I sell my home and buy a new home does the tax credit transfer to the new home?
  - No, the Senior Real Estate Property Tax Relief does not transfer. If an eligible person moves and purchases another primary residence, they will need to fill out another application to participate in the program at that residence and a new Base Year will be established.
- What is a Base Year?
  - The Base Year is the tax year prior to the one in which a person becomes eligible for the program, the homestead is eligible AND the person makes application beginning in 2025.
- Can I be removed from the program?
  - Yes, for one of the following reasons.
    - If a transfer of title is made
    - If property interests in a written instrument expire
    - Failure to submit an annual application (affidavit)
    - Fraud
    - Real property no longer qualifies, i.e.
      - More than 50% of the real property is leased to a person, or persons other than the eligible taxpayer.

- One or more years of delinquent taxes have accrued from a tax liability in prior years on the real property and remain outstanding on the date a taxpayer makes an application.
- Do I need any documentation to apply?
  - Yes. Any taxpayer submitting an application shall also provide a valid form of government identification. If a taxpayer is not listed as the owner of record by the assessor in the year in which the taxpayer submits the application, then the taxpayer shall attach a copy of the Warranty Deed or written instrument which shows legal or equitable interest in the property.
- Is there any reason I may not be able to apply in 2025, even if I personally meet all of the eligibility requirements?
  - Yes, if your real property does not meet the homestead eligibility requirements in 2025 you may be prevented from applying.
    - If the property has been assessed and taxed pursuant to Section 38.01 of the Clay County Ordinances as a prorated new build.
    - More than 50% of the property is leased to a person, or persons other than the eligible taxpayer.
    - One or more years of delinquent taxes have accrued from a tax liability in prior years on the real property and remain outstanding on the date of application.

Please visit the County webpage [www.claycountymo.gov](http://www.claycountymo.gov) for updates or to leave unanswered questions. Search Senior Tax Relief and once there use the “Click Here” button to access the form to submit questions and sign up for updates. Or use the QR code below to access the form.

