

**ORDER & ORDINANCE  
OF THE MCDONALD COUNTY COMMISSION**

*AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 190, SENATE BILL 756, AND 137.1050, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON SENIOR CITIZENS' PRIMARY RESIDENCE.*

**WHEREAS**, in 2023, the Missouri legislature passed and the Governor signed Senate Bill 190 ("SB 190"), codified as Section 137.1050, RsMo; and

**WHEREAS**, SB 190 and Section 137.1050. RsMo; and

**WHEREAS**, Section 137.1050, RSMo, was modified by Senate Bill 756 ("SB 756"), effective August 28, 2025; and

**WHEREAS**, under SB 190 and SB 756, certain eligible senior citizen taxpayers may receive a property tax credit; and

**WHEREAS**, a senior citizen taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri Resident; is sixty two (62) years of age or older; is an owner of record of a homestead or has legal or equitable interest in such property as evidenced by a written instrument; and is liable for the payment of real property taxes on such homestead;

**WHEREAS**, SB 190, SB 756, and 137.1050, RsMo authorize a county to grant a property tax credit to eligible senior citizen taxpayers residing in such county of a county adopts an ordinance authorizing such credit; and

**WHEREAS**, pursuant to SB 190, SB 756, and Section 137.1050, RsMo the County Commission of McDonald County, Missouri desires to establish and create a tax credit for certain eligible senior citizen taxpayers within McDonald County effective for the tax year 2025; and

**NOW THEREFORE, IT IS HEREBY ORDERED** by the County Commission of McDonald County, Missouri, as follows:

1. Adoption and Enactment. The County Commission of McDonald County, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in McDonald County, Missouri in an amount equal to the eligible senior citizen taxpayer's eligible credit amount. No eligible senior citizen taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enact of this Order and Ordinance. Nothing in this Order and Ordinance shall be construed to

authorize or require the issuance of any refunds of taxes already paid prior to the effective date.

2. Definitions – For purposes of this Order and Ordinance, and pursuant to the provisions of SB 190, SB 756, and 137.1050 RsMo., the following words and phrases shall have the following meanings:
  - a. “Eligible Credit Amount”: the difference between an eligible senior citizen 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 Initial Credit Year.
  - b. “Eligible Taxpayer”: A Missouri Resident who:
    - i. Is sixty-two (62) years of age or older;
    - ii. Is an owner of record of a homestead or has a legal or equitable interest such property as evidenced by a written instrument; and
    - iii. Is liable for the payment of real property taxes on such homestead in McDonald County, Missouri.
  - c. “Homestead”: real property actually occupied by an eligible taxpayer as the primary residence. An eligible senior citizen taxpayer shall not claim more than one primary residence leased to a person or persons, other than the eligible senior citizen taxpayer.
3. Tax Credit: Statement of Tax Due. The eligible tax credit amount granted pursuant to this Order and Ordinance shall be calculated as follows:
  - a. For Eligible Senior Citizen Taxpayers that meet the requirements for an eligible senior citizen taxpayer prior to or in 2025, the difference between the eligible taxpayer’s real property tax liability on the homestead in the 2026 tax year (and each subsequent tax year) minus the real property tax liability on the taxpayer’s homestead for the 2025 tax year.
    - i. Base Tax Year: FY2025
    - ii. Tax Year 2026 (the “initial credit year”).
  - b. For all other taxpayers, any taxpayer that meets the requirements for an Eligible Taxpayer after 2025, the eligible tax credit amount shall be calculated as the difference between the eligible senior citizen taxpayer’s real property

tax liability in the given year, minus the real property tax liability on the homestead in the year in which the taxpayer meets the requirements of paragraph 2.b/ (also referred to as the “Initial Credit Year”)

If in any tax year subsequent to the eligible taxpayer’s initial credit year the eligible taxpayer’s real property tax liability is lower than the liability in the initial credit year, such tax year shall be considered the eligible taxpayer’s initial credit year for all subsequent tax years. The amount of tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the McDonald County Collector of Revenue. No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.


4. Tax Revenue Calculation. For the purposes of calculating property tax levies pursuant to 137.073, RSMo., the total amount of credits authorized pursuant to this Order and Ordinance shall be considered tax revenue, as such term is defined in 137.073, RSMo., actually received by the respective political subdivisions levying a real estate property tax in McDonald County.
5. New Construction: Improvements: If an eligible taxpayer makes new construction and improvements to such eligible taxpayers 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 the new construction and improvements.
6. Annexation If an eligible taxpayer’s homestead is annexed into a taxing jurisdiction to which the 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.
7. Implementation: The County Commission shall be authorized and empowered to adopt such rules and procedures as it deems necessary in order 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 of the tax credits authorized herein, and to carry out, comply


13. Severability: The provisions of this Order and Ordinance shall be severable. If any provision of this Order and Ordinance is found by a court of competent jurisdiction to be unconstitutional, invalid, or unenforceable, the remaining provisions shall be treated as being in full force and effect.
14. Passage and Approval This Order and Ordinance shall be in full force and effect from and after the date of this passage and approval by the County Commission and shall be effective as of June 2 2025.
15. Resolution in support to implement this order was in effect December 4, 2023.

ADOPTED BY THE COUNTY COMMISSION OF MCDONALD COUNTY,  
MISSOURI, THIS 2 DAY OF June, 2025.



  
Bryan Hall, Presiding Commissioner

  
Jamey Cope, Eastern Commissioner

  
Rick Lett, Western Commissioner

Attest:

  
Jessica Cole, County Clerk