Cass County Senior Citizen Property Tax Credit

Here is an update on the Senior Citizen Real Estate Tax Credit program.

On Wednesday, March 20th, the Cass County Commission passed a Resolution directing my office to implement the Senior Citizen Tax Credit authorized last year in Senate Bill 190 written by Sen. Tony Luetkemeyer (R-Platte County).

HOW TO SIGN UP:

We're going to have an OPEN ENROLLMENT period. If you're on Medicare, you understand it's a period of time for seniors to enroll. We will take applications for 93 days. This means you do NOT have to come on the first day.

Open enrollment will be at my office at the Mill-Walk Mall in Harrisonville located at 2725 Cantrell Road. It will begin at 9AM on Tuesday, April 30th. We will enroll seniors each day from 9AM to 3:30PM. The <u>last day</u> to enroll will be Wednesday, July 31st. We will be closed on the following days:

Truman's birthday on May 8th Memorial Day on May 27th Juneteenth on June 19th and the 4th of July, Thursday, July 4th

AN ELIGIBLE SENIOR CITIZEN IS:

- 1. An owner of record of a homestead that has reached the age of 62,
- 2. an owner of record of a homestead, OR has a legal or equitable interest in a homestead through a written instrument; AND
- 3. liable for payment of real property taxes on that homestead.
- 4. That homestead is the applicant's primary residence
- 5. A Cass County resident.

If you can answer "yes" to these questions, you qualify for the Cass County senior citizen property tax credit.

WHAT DO I NEED TO BRING:

- 1. Your photo ID.
- 2. Proof of residency like a utility bill in your name or your voter registration card.
- 3. If your home is in a trust, we need you to bring the trust documents.
- 4. If your home is in an LLC, we need you to bring the Operating Agreement.

That's all you need.

Our conference room is being converted into an enrollment center. Once you arrive, you will be seated in the mall just outside my door where staff will greet you. There will be four enrollment stations in the conference room where you will fill out an application and an affidavit declaring your homestead's address. You will present your ID and we will copy it for the file. You will receive a copy of these documents and we will give you a folder to keep them in. This is a personal tax credit; this is yours. It does not stay with the home after you die or sell it. It's uniquely yours. That's why I'm asking you to apply in person.

SO, WHAT AM I GETTING?

This legislative session, Senator Luetkemeyer has offered an additional bill, Senate Bill 756, to clarify three things:

1. Social Security status or eligibility does NOT matter. IF you are 62, you qualify.

2. The tax credit starts now and goes forward, preventing any future increases to your bill. It's <u>effectively a property tax freeze on the locally</u> <u>levied property taxes</u>. The Missouri Blind Pension Fund tax of .03/\$100 is <u>not included</u>. The credit applies until you die or sell the home.

3. You may not be delinquent in the payment of real estate taxes-on this home or any other real estate you may own.

Enrollment does **not** require you to make an appointment. My advice is to wait until later in May or early June when the lines die down. I do advise taxpayers that there will be crowds.

I hope this is helpful to Cass County's senior homeowners.

Chris Molendorp

DEFINITIONS AND RULES:

- 1. A homestead must be **occupied** by an eligible taxpayer as their <u>primary residence.</u>
- 2. An eligible taxpayer may not claim more than one primary residence.
- 3. Commercial properties are not eligible.
- 4. Properties enrolled in the Harrisonville and Belton Chapter 353 redevelopment districts are not eligible.
- 5. Homes under construction are ineligible.
- 6. Since this is a new program, I am asking taxpayers to apply in person at the Cass County Collector's office in the Mill-Walk Mall, 2725 Cantrell Road, Harrisonville. This tax credit is for the individual, not the home. This is a unique, personal tax credit. It does not stay with the home.
- 7. Delinquent accounts will not be enrolled in the program
- 8. Notaries will be on site to notarize the application.
- 9. Failing to pay the real estate on time (by midnight, December 31, 2024) will result in the loss of the tax credit and the penalties and interest as required by RSMO 52 will apply.
- 10. The Missouri Blind Pension Fund portion of your real estate tax bill is held harmless. It will not be frozen.

This will be an <u>annual program</u>, requiring an annual re-enrollment. Much like our monthly payment program, current recipients will receive an annual reminder through the USPS or by electronic means. Renewing tax credit applicants will not need to reapply in person. However, **new** applicants for 2025 and going forward will need to apply in person.