



Pettis County Collector
Marsha L. Boeschen

415 S. Ohio ~ Suite 216
Sedalia, MO 65301
660-826-5000 ext 921

Dear Pettis County Real Estate Taxpayer,

As many of you may have heard Pettis County has passed an ordinance supporting SB 190 – Commonly known as the senior real estate tax credit program.

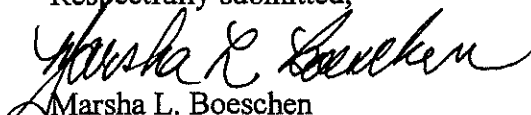
The ordinance that Pettis County passed will help Pettis County real estate owners that reside in their primary residence 183 days or more per year. I have enclosed a list of commonly asked questions and answers about the program. We are proud to say we were one of the first few of the 114 counties in MO to offer this program. The enclosed/attached report gives you the guidelines that will be followed at this time for the program. If at sometime the State of MO would change and/or mandate a change that would be necessary for the county to follow it will be done as per instructed by the State of MO. At this time, we do not know of any changes that are planned, that is not to say there could be a change(s) in the future.

Please understand that each year when you receive your real estate tax statement beginning in 2025, it will show a credit/payment amount for credit which has been applied to your tax statement. The balance due will be shown and is due just like it had previously been before your application and approval of the program. This is a totally voluntary program and it is up to you if you desire to participate in the program and to follow the requirements noted.

My office will begin taking applications at the first of March 2025 and all applications must be completed and returned on or before May 31, 2025. Please bring your necessary documentation with you when you come in to apply, this will help us move through the transition more smoothly and quickly. If you wait until near the end of May and you don't have all your needed documentation, it may not be possible to have you approved for the program for the 2025 tax credit.

My office will be open to accept applications March 1, 2025 - May 31, 2025 from 9:00 a.m. - 4:00 p.m. And close from 12:00 noon to 1:00 p.m. for lunch, Monday – Friday with the exception of holidays and if it the courthouse would be closed. If you have further questions please contact my office at 660-826-5000 ext 921.

Respectfully submitted,


Marsha L. Boeschen
Pettis County Collector

PETTIS COUNTY SENIOR REAL ESTATE PROPERTY TAX RELIEF PROGRAM

Frequently Asked Questions

1. Do I have to apply for the Senior Real Estate Tax Relief Program?

Yes. The program is voluntary. You will need to submit an initial base year application along with supporting documentation to the Collector's office. Eligible taxpayers will need to submit a renewal application for subsequent tax years to continue receiving eligible credits. All applications must be signed in the presence of a notary public.

2. When would I receive my tax credit?

For eligible taxpayers that submit an initial base year application in early 2025 any eligible credit amount would be applied to the 2025 real estate tax statement. Keep in mind that these are credits that will be applied to your tax statement, not refunds of taxes paid. The tax credits are not retroactive. The base year application determines when tax credits will be applied.

3. What is an "Eligible Taxpayer"?

- a. A resident of Pettis County, Missouri who is sixty-two (62) years of age or older before January 1 of the Initial Credit Year; & must reside in the house 183 days or more per year
- b. An owner of record of a Homestead or had legal or equitable interest in such property as evidenced by a written instrument; and
- c. Liable for payment of real property taxes on said Homestead.

4. What is my "Eligible Credit Amount"?

The Eligible Credit Amount is the difference between the Eligible Taxpayer's real property tax liability on the taxpayer's Homestead and the property tax liability on the said Homestead in the year that the taxpayer became an Eligible Taxpayer.

5. What is a Homestead?

A Homestead is the real estate property occupied by an Eligible Taxpayer as their primary residence and home site assessed as residential. Mobile homes that are assessed as personal property (homes not permanently attached to a parcel of land) are not considered real estate property for purposes of the Homestead definition.

6. Can an Eligible Taxpayer claim more than one primary residence for purposes of this credit?

No. Eligible Taxpayers shall only claim one (1) primary residence statewide as their Homestead. Eligible Taxpayers cannot claim credits on rental properties. If you own a duplex or parcel of land with multiple structures that serve as dwelling units, you can only claim a credit on the portion that serves as your primary residence. Also, if any portion of the house is used for income potential such as a bed and breakfast or an airbnb it will not qualify for credit.

7. What is the Initial Credit year?

The Initial Credit Year is the year that a taxpayer became an Eligible Taxpayer, which shall be no earlier than January 1, 2024.

8. How do I apply for this Tax Credit?

All applications, including renewals, must be signed in the presence of a notary public. Completed applications along with required supporting documents are to be submitted to the Collector's office in person from March 1 and before May 31, 2025. The deadline for those Eligible Taxpayers applying for the Initial Credit Year 2024 will be May 31, 2025, to establish 2024 as the initial base year. The deadline for all subsequent years will be May 31st of each following year.

9. How will I know if my application has been approved?

The Collector's Office intends to notify applicants by mail or phone that their application has been approved or denied. Completed applications will be reviewed by the Collector's Office. Please be patient with us as we implement this new program. Please allow for up to a minimum of 30 days for your application to be reviewed and notifications to be sent. If additional information is

needed to process the application, the Collector's Office will first attempt to contact the applicant by the phone number and email provided. Incomplete applications that are not cured by the deadline or applications received after the deadline to submit will be denied for that year.

10. Will I need to reapply for the credit each year?

Yes. The deadline for those Eligible Taxpayers applying for Initial Credit Year 2024 will be May 31, 2025, to establish 2024 as the initial base year. The deadline for all subsequent years will be May 31 of each year. The Collector's Office intends to mail renewal notices that must be completed and returned in person to continue in the program. Failure to complete the annual renewal process by the deadline will result in termination of the program, and eligible taxpayers will need to submit a new application establishing a new base year for the program.

11. What supporting documentation must be submitted along with my application?

- a. Proof of Residency showing the address of the homestead being claimed (include one of the following)
 - I. A copy of the applicant's driver's license
 - II. A copy of the applicant's voter registration card
 - III. A copy of a Missouri state issued ID (such as a nondriver ID)
- b. Proof of Age for the Applicant (include one of the following)
 - I. A copy of the applicant's driver's license
 - II. A copy of the applicant's birth certificate
 - III. A copy of the applicant's passport
- c. Proof of ownership (include one of the following)
 - I. A copy of the most current Warranty Deed or Quit Claim Deed identifying the applicant as owner of the property
 - II. A copy of the most current Warranty Deed or Quit Claim Deed and a written instrument showing the applicant has a legal or equitable interest in the property (trust agreement, operating agreement, etc.)

12. Once my application is approved, does that mean the amount I pay of my real estate taxes is frozen and never go up?

No. The tax relief program does not freeze your real estate taxes or the assessed value of your home. Countywide reassessments will continue to happen every odd-numbered year. Your real estate tax liability may increase incrementally based upon changes in certain taxes which are exempt from the program, such as the State of Missouri Blind Pension Fund and voter-approved bond indebtedness levies. Your taxes may also increase due to any new construction or improvements that would cause an increase in valuation of the overall claimed homestead, or if your homestead is annexed into a taxing jurisdiction that was not included in the initial credit year.

13. How will I know the amount of the tax credit I'm receiving?

Any tax credit will be noted as a payment on the annual real estate tax statement sent by the Pettis County Collector. You will be responsible for paying the remaining amount of taxes due on the statement. The tax bills are due upon receipt and the last day to pay without late charges is December 31 of each year.

14. My real estate taxes are paid through my mortgage company. How will this credit be applied for me?

The Collector's Office will notify any escrow company that requests the annual tax information for parcels that they service. This tax information will include the amount of taxes due less any applied credit. As always, it is the taxpayer's responsibility to make sure the taxes are paid timely by their escrow company.

15. My primary residence is currently enrolled in the monthly installment plan. Can I continue to participate in the installment plan if I also receive an eligible credit?

Yes. You can continue to be enrolled in the real estate installment plan for taxes on your primary residence.

16. What if only one homeowner meets the age requirement for tax credit?

Only one homeowner needs to meet the age requirement for the household to claim the tax credit. Please note that the tax credits cannot be transferred to another individual that does not meet the definition of eligible taxpayer. If there is more than one owner that is 62 years old or older, both should apply for tax credit in case one of the owners would pass away.

17. What happens if I sell my home for which I was receiving eligible credits for and move into another home in Pettis County?

The eligible credit is based on the primary residence owned and resided in by you on January 1st of the application year. The tax credits do not transfer to another homestead or to the new property owner. If you meet the criteria for an eligible taxpayer, you need to complete the application process the following year for the new homestead that you own and reside in on the 1st day of year.

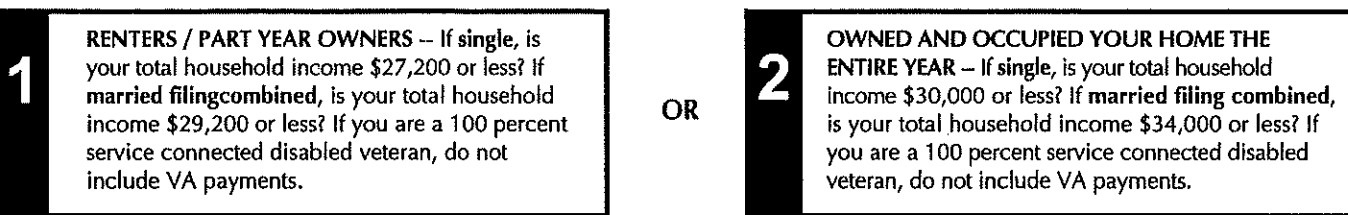
MISSOURI PROPERTY TAX CREDIT

The Missouri Property Tax Credit Claim is a program that allows certain senior citizens and 100 percent disabled individuals to apply for a credit based on the real estate taxes or rent they have paid for the year. The credit is for a maximum of \$750.00 for renters and \$1,100.00 for owners. The actual credit is based on amount paid and total household income, taxable and nontaxable.

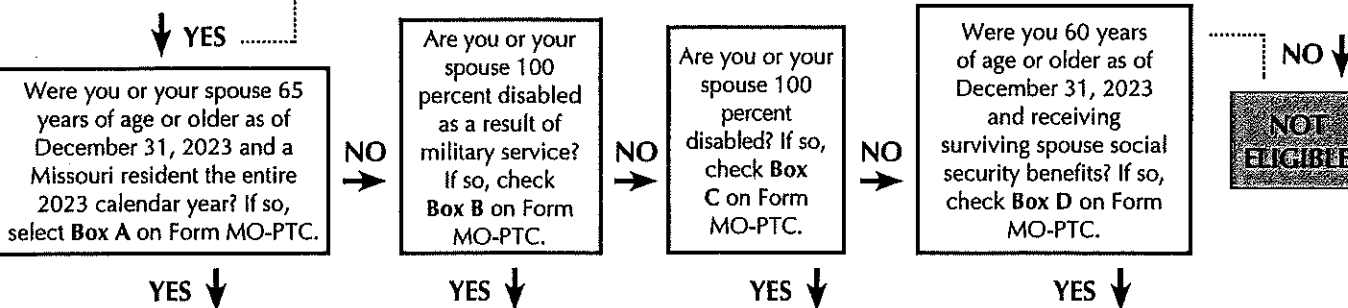
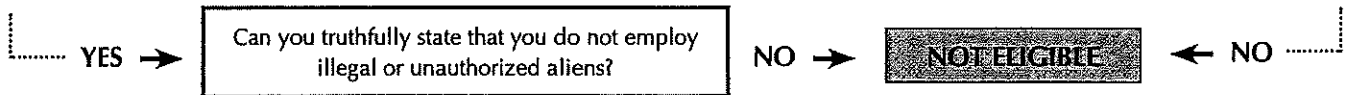
AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the PROPERTY TAX CREDIT

START DIAGRAM BY CHOOSING EITHER 1 OR 2 AND FOLLOW TO CONCLUSION.



Did you pay real estate taxes or rent on the home you occupied?
RENTERS: If you rent from a facility that does not pay property taxes, you are not eligible for a Property Tax Credit.

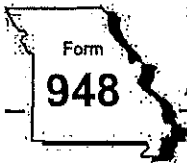


ELIGIBLE

- Detailed instructions, forms, and charts can be found at: dor.mo.gov/forms.
- Specific questions can be sent to: PropertyTaxCredit@dor.mo.gov.

*If you need to file a Form MO-1040, you must use Form MO-PTS to claim a property tax credit and attach it to the form.
 Do not use Form MO-PTC if you need to file an income tax return.*

Ever served on active duty in the United States Armed Forces?
 If yes, visit dor.mo.gov/military/ to see the services and benefits we offer to all eligible military individuals. A list of all state agency resources and benefits can be found at veteranbenefits.mo.gov/state-benefits/.



Department Use Only (MM/DDYY)

Three empty boxes for department use only.

Attach this form to the Property Tax Credit Claim (Form MO-PTC), Property Tax Credit (Form MO-PTS), or the Public Safety Officer Surviving Spouse Credit (Form MO-SSC).

Social Security Number

Three empty boxes for Social Security Number.

Spouse's Social Security Number

Three empty boxes for Spouse's Social Security Number.

Taxpayer Name

Empty box for Taxpayer Name.

Spouse's Name

Empty box for Spouse's Name.

Address

Empty box for Address.

City

Empty box for City.

State

Empty box for State.

ZIP Code

Empty box for ZIP Code.

If your real estate tax receipt on your homestead includes tax on your dwelling and surrounding land which exceeds five (5) acres, the county assessor must complete this section to determine the appropriate percentage you may claim on Form MO-PTC, Form MO-PTS, or Form MO-SSC.

Tax Year

Four empty boxes for Tax Year.

- 1. Enter assessed valuation of dwelling
- 2. Enter assessed valuation of surrounding land up to five (5) acres used for homestead purposes
- 3. Total valuation of homestead (Add Lines 1 and 2)
- 4. Enter total assessed valuation on the single tax receipt or single assessment on a tax receipt
- 5. Compute percentage of tax allocated to the homestead (Divide Line 3 by Line 4) (Round to a whole percent.)
- 6. Multiply the Total Tax Paid by the percentage on Line 5. Enter the amount here and on Form MO-PTC, Line 9; Form MO-PTS, Line 11; or Form MO-SSC

Two empty boxes for lines 1 and 2.

Table with 2 columns and 4 rows for lines 3, 4, 5, and 6. Line 5 has a '%' symbol.

If you own a mobile home and the tax is shown on your personal property tax receipt, the county assessor must complete this section to determine the appropriate percentage you may claim on Form MO-PTC, Form MO-PTS, or Form MO-SSC.

- 1. Valuation of mobile home only
- 2. Total valuation of all personal property
- 3. Compute percentage of personal property tax allocated to the mobile home (Divide Line 1 by Line 2). (Round to a whole percent.)
- 4. Multiply the Total Tax Paid by the percentage on Line 3. Enter the amount here and on Form MO-PTC, Line 9; Form MO-PTS, Line 11; or Form MO-SSC

Table with 2 columns and 4 rows for lines 1, 2, 3, and 4. Line 3 has a '%' symbol.

Assessor's Name

Empty box for Assessor's Name.

Telephone Number

Empty box for Telephone Number.

Assessor's Signature

Empty box for Assessor's Signature.

Date (MM/DDYY)

Three empty boxes for Date.

Mail to: Taxation Division, P.O. Box 2200, Jefferson City, MO 65105-2200

Phone: (573) 751-3505, Fax: (573) 522-1762, E-mail for MO-SSC: income@dor.mo.gov, E-mail for MO-PTC or MO-PTS: propertytaxcredit@dor.mo.gov

