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FOR IMMEDIATE RELEASE

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Johnson County, Missouri, Senior Real Estate Tax Credit: Questions and Answers

The Johnson County, Missouri Commissioners passed an Ordinance Authorizing a Property Tax Credit Pursuant to Senate Bill 190 and Senate Bill 756 and § 137.1050, RSMo. to provide Property Tax Relief on Senior Citizens' Primary Residence on March 17, 2025 as Ordinance #25-01. To provide clarity and transparency, the County has compiled answers to frequently asked questions regarding the status of the Senior Real Estate Tax Credit, its implementation requirements, and the potential effects on taxpayers and local districts.

General Program Information

Q: Does Johnson County MO have a Senior Real Estate Tax Credit?

The Johnson County MO Senior Real Estate Tax Credit will go into effect in 2025 because the Johnson County Commission passed Ordinance #25-01.

Q: Is there an application process for the Johnson County Senior Real Estate Tax Credit?

Yes. The program is voluntary, and if you want to receive the credit, YOU MUST APPLY. You will need to submit an 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 the Johnson County Collector's staff or a notary public. Notary services are available at most banks/credit unions and at the County Clerk's Office in the Courthouse, when available.

Q: What is a homestead?

A homestead is real property actually occupied by an eligible taxpayer as the primary residence and surrounding real property not to exceed ten (10) acres. An eligible taxpayer shall not claim more than one primary residence. Credit does not apply to agricultural or commercial property.

Eligibility and Application Process

Q: Who qualifies for the tax credit or who is an "Eligible Taxpayer"?

An eligible taxpayer is defined as a Johnson County, Missouri resident who:

- Is sixty-two (62) years of age or older; and
- Is an owner of record of a homestead or has a 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; and
- Is not a taxpayer that owes delinquent taxes, interest, or penalties.

Q: If I am an Eligible Taxpayer, am I automatically enrolled?

No. Participation in the Senior Real Estate Tax Credit is voluntary, so an application is required.

Q: How do I apply for this tax credit?

Application Period: April 1, 2025 – June 30, 2025 for applicants 62 or older by December 31, 2024.

- ✓ Get an application at www.jcmtax.com/senior-tax-credit or the Collector's Office.
- ✓ Complete the application and prepare required documents.
- ✓ Sign in front of Collector's staff or a notary.
- ✓ Submit everything before the June 30, 2025 deadline to the Johnson County Collector's Office at 1310 S. Maguire St., Warrensburg MO 64093.

Q: How do I find my Parcel Number?

1. View your Real Estate Property Tax Receipt
2. Visit www.jcmtax.com/search-taxes
 - Select **Real Estate**
 - Enter One: **Name, Physical Address, or Mailing Address**
 - Select **Search**
 - If the name and addresses are correct, **the Parcel Number is the first number**
3. Contact the Collector's Office by phone at 660-747-5531 or email SLillard@jcmtax.com

Q: What supporting documentation must be submitted along with my application?

COPIES of the following are required (the Collector's office can make copies if completed there).

1. Proof of Missouri Residency (One of the following):
 - a. Voter Registration Card
 - b. Driver License or Non-Driver License
 - c. Other (current utility bill, mortgage statement, military identification, etc.)
2. Proof of Ownership (All applicable):
 - a. Deed identifying the Applicant as the owner of the property or a written instrument showing Applicant has legal or equitable interest in the Property. **(Copy not required if Applicant is listed as the owner on the tax receipt.)**
 - b. Trust Agreement or Operating Agreement – Required if property is owned by an entity (i.e. trusts, LLC, corporation, partnership)
3. Current Paid Tax Receipt for Parcel: Must show the address of the homestead and the name of the Eligible Taxpayer as being one responsible for taxes. **(Collector can provide a copy.)**
4. Proof of Age (One of the following):
 - a. Driver License or Non-Driver License
 - b. Birth certificate
 - c. Passport

Additional documents may be requested for further verification.

Q: If one homeowner qualifies and the other does not, can we still receive the credit?

Yes. Only one homeowner in a household needs to meet the eligibility requirements to claim the credit. The credit is **not transferable** to another individual.

Q: Do I have to be current on my real property taxes to participate in the program?

Yes. All taxes on the homestead must be current at the time of application to qualify.

Q: How will I know if my application has been approved?

The Collector will review completed applications and if additional documentation is required, notification will be sent within 60 days. Incomplete applications that are not corrected by the June 30th deadline, or submitted late, will be denied for that year. Notification of Commission approval will be sent by August 31st.

Q: Will services from the different districts be reduced if I am approved for the tax credit?

The County Commission cannot speak for other districts or the services they provide.

Q: When will I receive my tax credit?

For eligible taxpayers that submit an application and all required documents by June 30, 2025, any eligible credit amount will be applied to the 2025 real property tax statement.

Credit Calculation and Impact

Q: What is my Initial Credit Year?

- a. If you qualify as an "Eligible Taxpayer" before or during 2024, your tax credit will be based on any property tax increases starting in 2025.
- b. If you qualify after 2024, your tax credit will be based on the year you qualify.

If your property taxes decrease after your first credit year, the lower-tax year will become your new initial credit year.

Q: How is the tax credit calculated?

The credit amount will be different for each homestead and will be calculated as follows:

$$\begin{array}{l} \text{Taxpayer's homestead real property tax liability for a given tax year} \\ - \text{Real Property Tax Liability from Initial Credit Year on the Homestead} \\ \hline \text{Eligible Credit (see ineligible tax liabilities below)} \end{array}$$

Q: What property tax liabilities are NOT eligible for the Senior Real Estate Tax Credit?

The Senior Real Estate Tax Credit does **NOT** apply to:

- Agricultural Property
- Commercial Property
- Personal Property
- New Construction and Improvements: If a taxpayer makes improvements or builds new structures on their home, their property tax will be increased for the year they first qualify for the credit, based on the added value from those improvements.
- Annexation into a New Taxing Area: If a taxpayer's home is added to a new area that charges property taxes (where the taxpayer didn't previously pay taxes), their property tax for the year they first qualify for the credit will increase to include the tax owed to the new area.
- Certain Ad Valorem Levies: State Blind Pension Fund and levies related to any and all voter-approved bond indebtedness from any taxing entity.

Q: How will I know the amount of my tax credit?

The tax credit will be reflected on your annual tax bill from the Johnson County Collector. You are still responsible for paying any remaining balance due.

Q: What if my real property taxes are paid through my mortgage company?

If your taxes are escrowed, your mortgage company will receive updated tax information, including any applied credit. It remains the taxpayer's responsibility to ensure timely payment.

Ongoing Participation and Renewals

Q: Do I need to reapply each year?

Yes. You must renew annually. If you do not reapply by **June 30** of each tax year, you will lose the credit for that year. Eligible Taxpayers may submit a new application to reinstate their initial credit year.

Q: What happens if I sell my home and move to another residence in Johnson County?

The tax credit does not transfer to a new home or to the new owner of your previous property. If you are eligible after moving, complete a new application to establish a new initial credit year.

Q: If an older property owner qualifies first and then passes away, how is the credit calculated?

If the older owner passes away, eligibility, the initial credit year and the tax credit amount will be recalculated based on the remaining applicant's eligibility.

Q: If I am an eligible taxpayer, what happens if an annual renewal application is not completed and approved?

After an initial credit year has been established, if a renewal application is not completed and approved, the Senior Real Estate Tax Credit would no longer be applied. In the event an application is completed and approved in the future, the initial credit year will be used to calculate the tax credit amount for the tax year in question.

Q: Will I be reimbursed for tax payments from previous years?

No. The Senior Real Estate Tax Credit begins in 2025. No reimbursements or refunds will be issued for prior tax years.

County and Taxing District Impact

Q: How will taxing districts be affected?

Districts funded by property taxes—such as cities, schools, fire districts, libraries, ambulance services, etc.—will likely see **reduced revenue**. If the reduction in revenue impacts the districts' budgets, the district may need to adjust services accordingly.

Q: Can I apply the credit to all districts except one?

No. The credit will be applied to all districts, except the tax liabilities NOT eligible for the credit.

Q: What additional costs will the County incur?

The County may face increased costs for:

- **Software updates**
- **Staffing and training** for processing applications
- **Outreach efforts** to inform seniors and assist with the application process
- **Document creation and storage**
- **Verification and appeals** management

Additionally, the County will likely bear ongoing costs related to verifying eligibility, managing appeals, and updating tax records annually to account for changes in property ownership or eligibility status. The full scope of costs is unknown and will depend on the number of applicants.

Additional Questions

Q: I read all the FAQs but still have questions. How can I find out more?

- Visit www.jcmtax.com/senior-tax-credit
- Contact the Collector's Office by phone at 660-747-5531 or email SLillard@jcmtax.com
- The Collector's Office may arrange Public Informational Meetings.

For more information on the Senior Real Estate Tax Credit in Johnson County, please contact the Collector's Office at 660-747-5531 or SLillard@jcmtax.com