



PLATTE COUNTY COMMISSION

SCOTT FRICKER
PRESIDING COMMISSIONER

ALLYSON BERBERICH
1ST DISTRICT COMMISSIONER

JOSEPH W. VANOVER
2ND DISTRICT COMMISSIONER

COUNTY COMMISSION ORDER: 2026-CO-005

DEPARTMENT: Commission

PREPARED BY: Wes Minder

IN THE COUNTY COMMISSION OF PLATTE COUNTY, MISSOURI

AN ORDER APPROVING A BALLOT MEASURE FOR A HOMESTEAD PROPERTY TAX CREDIT TO ELIGIBLE PLATTE COUNTY RESIDENTS PURSUANT TO RSMo. 137.1055

WHEREAS, RSMo. 137.1055 requires Platte County to place on the ballot a question of whether to grant a property tax credit known as the Homestead Property Tax Credit; and

WHEREAS, the Platte County Commission believes it to be in the best interests of Platte County residents to consider and vote on a ballot measure for a Homestead Property Tax Credit at the April 2026 election; and

WHEREAS, Platte County, as a five percent county (5%) pursuant to RSMo. 137.1055.1(2)(tt), upon approval of a ballot measure, shall grant to eligible taxpayers an eligible credit amount on real estate; and

NOW, THEREFORE, IT IS HEREBY ORDERED AS FOLLOWS:

1. The Platte County Board of Elections shall place the following language as a measure on the April 2026 ballot:

Shall the County of Platte grant a homestead property tax credit pursuant to Section 137.1055 of the Revised Statutes of Missouri to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount?

☐ Yes

☐ No

2. If a majority of the votes cast on the proposal by the qualified voters voting thereon are in favor of the proposal, then the credit shall be in effect and the county shall grant such property tax credit to eligible taxpayers residing in such county in an amount equal to the taxpayer's eligible credit amount.
3. In the event the credit is in effect and granted, Platte County shall apply such credit when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector. The officeholders of Platte County may adopt reasonable procedures in order to carry out the purposes and intent of RSMo. 137.1055, provided that it shall not adopt any procedure that limits the definition or scope of eligible credit amount or eligible taxpayer as defined in RSMo. 137.1055.
4. If an eligible taxpayer makes new construction and improvements to such eligible taxpayer's 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 such new construction and improvements.

5. If an eligible taxpayer's homestead is annexed into a taxing jurisdiction to which such 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.
6. For the purposes of calculating property tax levies pursuant to section 137.073, RSMo., the total amount of credits authorized by Platte County pursuant to this Order shall be considered tax revenue, as such term is defined in section 137.073, RSMo., actually received.
7. In the event Platte County grants the tax credit pursuant to this Order, Platte County shall notify each political subdivision within such county of the total credit amount applicable to such political subdivision by no later than November thirtieth of each year.
8. No taxpayer shall be authorized to claim a property tax credit pursuant to this Order and section 137.1050, RSMo., for the same homestead.
9. The following definitions and conditions shall apply to the Homestead Property Tax Credit:

"Eligible taxpayer", a Missouri resident who:

- (a) 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
- (b) Is liable for the payment of real property taxes on such homestead.

"Homestead", real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.

"Initial credit year", the 2024 tax 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 such liability in the initial credit year, such tax year shall be considered the eligible taxpayer's initial credit year for all subsequent tax years.

"Eligible credit amount", the difference between an eligible 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 eligible taxpayer's initial credit year, provided that, the real property tax liability on an eligible taxpayer's homestead as determined in the taxpayer's initial credit year may be increased by no more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, as published by the Bureau of Labor Statistics, whichever is greater. An eligible taxpayer's real property tax liability shall be increased to reflect any increase in tax liability derived from any new property tax levy or an increase in an existing property tax levy approved by the voters subsequent to an eligible taxpayer's initial credit year, provided that, such increase shall not be considered for the purposes of calculating the allowable increase in an eligible taxpayer's real property tax liability as provided in RSMo. 137.1055.

In the event of approval of the above ballot measure, Platte County shall execute any and all necessary Orders and Resolutions to carry out the requirements of this Order and RSMo. 137.1055.

This Order shall be effective immediately upon passage.

Done this 20th day of January, 2026 at Platte City, Missouri

Scott Fricker
Presiding Commissioner


ATTEST:

Allyson Berberich
1st District Commissioner

Jera Pruitt County Clerk

Joseph W. Vanover
2nd District Commissioner

Approve as to form:


County Counselor