

- c. Any false statements made in said application are punishable under the provisions of RSMo Sec. 575.060
- d. For the years 2024 and 2025, the application deadline shall be June 30th, 2025. Thereafter, the application deadline shall be June 30th of each year.

4. Exceptions and Exclusions:

- a. The credit authorized herein shall not extend to the following ad valorem levies:
 - i. State Blind Pension Fund;
 - ii. Levies related to any and all voter-approved bond indebtedness from any taxing entity;
- b. New construction:
 - i. If an eligible taxpayer makes new construction and improvements to such 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.
- c. Annexation:
 - i. 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.

5. Tax credit to be noted on tax bill and to applicable taxing jurisdictions:

- a. The amount of the tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.
- b. The amount of credits authorized by this order and ordinance shall be reported to the applicable taxing jurisdictions by the county collector.

6. Implementation:

- a. The County and each of its elected officials are authorized and empowered to adopt such rules and procedures as are reasonably necessary 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 for the tax credit authorized herein to be processed accurately, and to carry out, comply with, and perform the provisions set forth in this order and ordinance.