Substitute Bill No. 1 for

BILL NO. 176, 2023

ORDINANCE NO. ______, 2023

Introduced by Councilmember Hancock

**AN ORDINANCE**

AMENDING TITLE V, CHAPTER 502 SLCRO 1974, AS AMENDED, "LEVY AND COLLECTION OF TAXES," BY ADDING AND ENACTING FOUR NEW SECTIONS PERTAINING TO THE ESTABLISHMENT OF A PROGRAM GRANTING A TAX CREDIT FOR ELIGIBLE SENIOR TAXPAYERS RESIDING IN ST. LOUIS COUNTY AND THE ADMINISTRATION OF SAID PROGRAM.

BE IT ORDAINED BY THE COUNTY COUNCIL OF ST. LOUIS COUNTY, MISSOURI, AS FOLLOWS:

SECTION 1. Title V, Chapter 502 SLCRO 1974, as amended, "Levy and Collection of Taxes," is amended by adding and enacting four new sections, which shall read as follows:

**502.750 – Property Tax Credit for Eligible Senior Taxpayers.**

1. A property tax credit shall be granted to eligible taxpayers residing in St. Louis County in an amount equal to said eligible taxpayer's eligible credit amount. For purposes of this section through section 502.765 SLCRO, the following words and phrases shall have the meanings respectively ascribed to them:
   a. *Applicable taxing jurisdictions* shall mean all taxing districts levying ad valorem taxes in St. Louis County, provided however, that nothing in this section through section 502.765 SLCRO, shall relieve the taxpayer of the obligation to pay the tax liability of the State Blind Pension Fund or dedicated ad valorum taxes levied for the payment of bonded indebtedness.
   b. *Eligible credit amount* shall mean 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 year that the taxpayer became an eligible taxpayer.

c. *Eligible taxpayer* shall mean a St. Louis County resident who, after August 28, 2023 and by the first day of January in the applicable tax year:

(i) Is "retirement age" as defined by 42 U.S.C. § 416(l)(1), as amended, and including the age as required to be eligible to receive full social security retirement benefits, irrespective of whether or not said individual meets other eligibility requirements for social security retirement benefits;

(ii) Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument;

(iii) Is liable for the payment of real property taxes on such homestead; and

(iv) Is applying for or renewing a credit for a homestead with a then-current market value of $550,000 or less, as determined by Assessment by the St. Louis County Assessor for the tax year the credit is sought.

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

2. *Real property tax liability* shall mean the total amount of ad valorem real property taxes that are levied by all applicable taxing jurisdictions.

3. Any tax credit granted pursuant to this section shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of said tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the St. Louis County Collector of Revenue.

4. Nothing in this section shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date of Section 137.1050 R.S.Mo. (2023).

5. St. Louis County hereby declares that, if the definition of "real property tax liability" is declared by a court of competent jurisdiction to be unconstitutional or otherwise invalid, then the definition shall be deemed amended to include only those ad valorem property taxes

that are lawfully owed to St. Louis County.

6. St. Louis County hereby declares that, if the definition of "eligible taxpayer" is found by a court of competent jurisdiction to be unconstitutional or otherwise invalid, then the definition shall be deemed amended to mean a more limited class of eligible taxpayers who are "eligible to receive social security retirement benefits."
7. This section through Section 502.765 SLCRO shall sunset at the expiration of five (5) years from the effective date of the ordinance enacting this section, unless authorized by Council, by resolution, to continue for another five (5) year period or lawfully repealed prior to the expiration of said five (5) years. Thereafter, this section through Section 502.765 SLCRO shall cease to be in full force and effect unless authorized, again by Ordinance, for another five (5) year term.

**502.755 – Establishment of Application Process by Collector for Property Tax Credits Granted to Eligible Senior Taxpayers.**

1. The St. Louis County Collector of Revenue ("Collector") shall create an application process that will allow taxpayers in St. Louis County to request a tax credit, as authorized by Section 502.750 SLCRO, for the following tax year, beginning in tax year 2024.
2. An application form shall be designed in such a way that it is easily understood by members of the general public, and shall request, at a minimum, the following information pertaining to the taxpayer applying for the tax credit authorized by Section 502.750 SLCRO:
   a. Legal name;
   b. Proof of identity;
   c. Homestead address;
   d. Written proof of ownership or legal or equitable interest in the homestead property and an attestation that they are not claiming a property as a primary residence in another county, state, or country;
   e. Notice to the Collector if the current tax assessment is under appeal; and
   f. An affirmation that the taxpayer is not knowingly providing false information in support of the application.
3. Eligible taxpayers will be required to timely submit

complete applications to the Collector on or before the close of business on June 30th of the applicable tax year, and annually thereafter such renewal documents as may be required by the Collector.

4. The application form shall be made available to the public electronically on the Collector's website, as well as in paper format.
5. Eligible taxpayers may request a paper copy of the application be mailed to them by sending the Collector a request, together with a self-addressed and stamped envelope.

**502.760 – Establishment of a Reporting System by Collector for Property Tax Credits Granted to Eligible Senior Taxpayers.**

The St. Louis County Collector of Revenue shall establish and maintain a reporting system for monitoring the eligible taxpayers, as defined by Section 502.750 SLCRO, residing in St. Louis County and may implement such departmental rules which in the opinion of the Collector are necessary to implement such reporting system.

**502.765 – Compliance with Law Required**

1. No person shall knowingly submit false information in support of an application under Section 502.755 SLCRO.
2. Any person convicted under this Section shall be punished by a fine of up to $1,000 or up to one year in jail, or both.
3. Enforcement of this Section shall be the responsibility of the County Counselor.

SECTION 2. The provisions of this ordinance shall be severable. In the event any provision of this ordinance is found by a court of competent jurisdiction to be unconstitutional, the remaining provisions of this ordinance are valid unless the court finds the valid provisions of this ordinance are so essentially and inseparably connected with, and so dependent upon, the void provisions that it cannot be presumed that St. Louis County would have enacted the valid provisions without the void ones or unless the court finds that the valid provisions, standing alone, are incomplete and incapable of being executed in accordance with the legislative intent.

ADOPTED:______________________ ______________________
CHAIR, COUNTY COUNCIL

APPROVED:______________________ ______________________
COUNTY EXECUTIVE

ATTEST:______________________
ADMINISTRATIVE DIRECTOR

APPROVED AS TO LEGAL FORM:

______________________

COUNTY COUNSELOR