

HENRY COUNTY, MISSOURI

Ordinance No. 2025-0826 (Amendment No. 1)

AMENDING ORDINANCE 2025-0529 (SENIOR CITIZENS PROPERTY TAX CREDIT) TO CLARIFY SCOPE OF LEVIES COVERED

WHEREAS, on May 29, 2025, the Henry County Commission adopted Ordinance 2025-0529 establishing a property tax credit ("senior tax freeze") for eligible senior citizens pursuant to § 137.1050, RSMo; and

WHEREAS, § 137.1050 authorizes counties to administer the program but does not require the exclusion of debt service levies; and

WHEREAS, the Commission finds it necessary to clarify its intent to include all ad valorem line-item property taxes in the senior credit, except the constitutionally required State Blind Pension Fund levy.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF HENRY COUNTY, MISSOURI:

Section 1.

Amendment to Section 9 (Exceptions and Exclusions) is amended by deleting "levies related to any and all voter-approved bond indebtedness from any taxing entity" and deleting the clause "State Blind Pension Fund" and inserting in lieu thereof:

"The property tax credit shall apply to the eligible taxpayer's total real property tax liability from all taxing entities levying a property tax on the homestead, **except** the State Blind Pension Fund levy required by law. The credit shall be administered consistent with § 137.1050, RSMo, and treated as tax revenue actually received for levy-calculation purposes under § 137.073, RSMo."

Section 2.

The amendment shall apply to tax bills for the 2025 tax year and thereafter.

Section 3. Severability.

If any provision of this ordinance is held invalid, such invalidity shall not affect other provisions that can be given effect without the invalid provision.

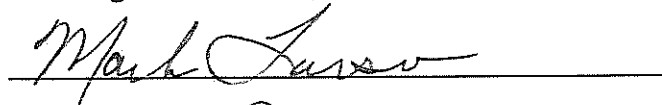
Section 4. Effective Date.

This ordinance shall take effect and be in force from and after its passage and approval.

PASSED AND APPROVED this 26th day of August, 2025.



Presiding Commissioner, Jim Stone



North District Commissioner, Mark Larson



South District Commissioner, Jake Bradley

Henry County, Missouri

Ordinance No. 2025-0925 (Amendment No. 2)

AMENDING ORDINANCE 2025-0529 TO ESTABLISH 2024 AS THE BASE YEAR FOR QUALIFYING APPLICANTS

WHEREAS, on May 29, 2025, the Henry County Commission adopted Ordinance 2025-0529 establishing a property tax credit (“senior tax freeze”) for eligible senior citizens pursuant to §137.1050, RSMo; and

WHEREAS, the Commission now finds it necessary to clarify that the 2024 tax year shall serve as the base year for taxpayers who qualified in 2024 and applied 2025, while taxpayers applying in later years shall use the tax year in which they first apply.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNTY COMMISSION OF HENRY COUNTY, MISSOURI:

Section 1. Amendment to Section 1 (Definitions).

The definition of “Valuation Date” in Section 1 of Ordinance 2025-0529 is hereby amended to read as follows:

Valuation Date means:

- (a) For taxpayers who qualify for the senior property tax credit in 2024 and apply in the 2025 tax year, the base year shall be the **2024 tax year**, using the valuations and tax levies in effect for that year.
- (b) For taxpayers who first apply and qualify in any later tax year, the base year shall be the tax year in which the taxpayer first applies and qualifies.
- (c) In all cases, adjustments for new construction, major remodeling (increasing value by 50% or more), annexation, or new voter-approved levies shall apply as provided in §137.1050, RSMo, and Ordinance 2025-0529.

Section 2. Clarification.


Nothing in this amendment shall be construed to allow taxpayers applying after 2025 to claim 2024 as their base year. Only taxpayers who qualified in 2024 and first applied in 2025 are entitled to the 2024 base year.

Section 3. Effective Date.

This ordinance shall take effect immediately upon passage and approval and shall apply retroactively to all eligible 2025 applications. Eligible seniors will still pay their 2025 tax bills at the current higher rate but in 2026 the Collector will apply a credit for the difference between what was paid in 2025 and what should have been owed under the freeze. From that point forward, the frozen amount (based on 2024 rates) will carry forward each year for those seniors.

PASSED AND APPROVED by the Henry County Commission this 25th day of September, 2025.

Jim Stone, Presiding Commissioner



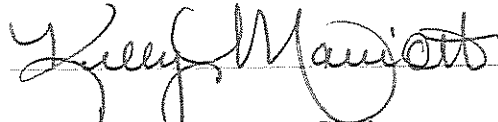
Mark Larson, North District Commissioner



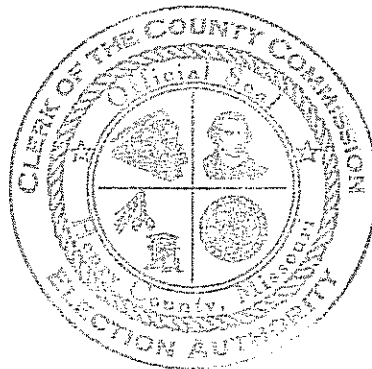
Jake Bradley, South District Commissioner



ATTEST:



Kelly Marriott, County Clerk



Senior Tax Freeze Update: How the 2024 Base Year Will Be Applied

Why 2025 bills won't reflect the freeze immediately

- The Commission corrected the ordinance so that seniors applying in 2025 will be **frozen at 2024 tax levels**.
- However, because levies have already been certified and tax bills are being processed for 2025, the Assessor and Collector cannot reprogram the system in time to issue 2025 bills at the reduced rate.

How seniors will still get the full benefit

- Eligible seniors **will still pay their 2025 tax bills at the current (higher) rate**, but...
- In **2026**, the Collector will apply a **credit** for the difference between what was paid in 2025 and what should have been owed under the freeze.
- From that point forward, the frozen amount (based on 2024 rates) will carry forward each year for those seniors.

What this means in real terms

- You will **not lose out** on the protection the freeze was meant to provide.
- It just means the savings show up a year later as a **credit/refund adjustment**, not directly on the 2025 bill.
- After this transition year, your tax bill will remain frozen at the 2024 amount, year after year, so long as you remain eligible.