

INTRODUCING RAY COUNTY SENIOR TAX CREDIT

For Seniors 62 & Older

WHAT IS THE SENIOR TAX CREDIT

The Senior Tax Credit authorizes Ray County to freeze the annual Real Estate Property Tax on your primary residence. The credit applies solely to the residential portion on your tax statement. If you are 62 years old or older on or before December 31, 2024, your frozen tax year will be 2024, with your first credit reflected on your 2025 tax statement. If you are not 62, your frozen credit year will be the year you turn 62. For example, if you turn 62 any time during 2025, that will be your frozen tax year, and your first credit will appear on your 2026 tax statement.

TO QUALIFY FOR A CREDIT

- Applicants must be 62 or older. If you turn 62 any time during the application year, you qualify.
- The property must be your primary residence. Proof of residency is required with your application.
- You must be the owner of the property or have a legal equitable interest and be responsible for payment of the taxes.
- You must apply **every year**. Applications must be notarized and submitted during normal business hours, Monday-Friday, 8:00-12:00 & 1:00-4:00, **beginning February 3rd through May 31, 2025**. If your application is not received on or before May 31st, you will not receive a credit until the following year. Our office can notarize the application for you at no charge.

HOW MUCH IS MY TAX CREDIT

- Your credit will be equal to the difference between the residential tax amount on your homestead in the year you turn 62 and any future year. If you are already 62, your initial credit year will be 2024.
- General Obligation Bonds (Debt Service), State Blind Pension Fund, and Special Assessments can't be frozen. If you are in one of the following Tax Districts and there is an increase in the debt service levy or if a new bond is approved by the voters, your tax bill will increase.
 - Orrick School District
 - Lawson School District
 - Excelsior Springs School District
 - Polo School District
 - Norborne School District
 - City of Richmond
 - City of Lawson
- Future tax increases due to new construction/improvements will be added to your initial frozen tax amount for the purpose of calculating your credit. Assessed value increases due to reassessment will not affect your tax bill.
- If at any time your real estate tax decreases, that amount becomes your new frozen amount.
- If you sell your homestead during the year, your tax credit will not transfer to your new homestead. The credit will remain on the property sold until the following application year.

IMPORTANT DATES TO REMEMBER

- **DO NOT SUBMIT** an application prior to Feb 1st.
- The deadline to apply each year is May 31st. Applications turned in after that date will not receive a credit until the following year.
- Saturday, March 8, 2025 & Saturday, March 29, 2025 – The Collector's office will be open these two additional days from 9:00-Noon to submit your application.

**Application for Senior Citizen Tax Credit as
authorized by Ray County Ordinance**

Date of Application; _____

Parcel Identification Number: _____ (“Homestead”)

Applicant Information

Name(s): _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: _____ E-mail Address: _____

Date of Birth: _____

Yes No I have previously submitted an Application for Senior Citizen Tax Credit and there are no changes to the information I previously submitted. No documentation required. The remainder of this Application does not need to be completed except for the signature, date, and notary at the end of the second page.

Eligibility Information

Address of Primary Residence/Homestead: _____

Yes No Do you own the Primary Residence/Homestead listed above?

Yes No Do you own the Primary Residence/Homestead listed above with another person?

*Upon request, you may be asked to provide proof of ownership or legal or equitable interest in the Property.

Yes No Is the Primary Residence/Homestead owned by an LLC, Trust or other entity?

*If “Yes” is selected, you may be asked to provide a copy of the operating agreement, trust agreement, or other similar document.

Yes No I am a Missouri resident.

Yes No I am at least 62 years of age or older.

Yes No Does the Primary Residence/Homestead include only your residence?

Yes No Is the current Homestead assessment under appeal?

Yes No Have any improvements or additions been made to the Homestead in the past year?

Required Documents.

Proof of Missouri Residency. An applicant must provide proof of their Missouri residency. **Attach two of the documents listed below.**

Driver’s License

Voter Registration

Utility Bill

Mortgage Statement

Military Identification

Other _____

Application for Senior Citizen Tax Credit as authorized by Ray County Ordinance

Certification

1. I have read the statements and questions included in this Application and understand them and represent that all responses are true and accurate.

2. I have the authority to act on behalf of the other owners and occupants of the Homestead, and that I have not claimed more than one primary residence as a homestead for purposes of a property tax credit in Missouri or elsewhere.

3. I understand the County will rely on the information provided by Applicant in this Application and this Certification is a material representation in evaluating this Application for property tax credit. I specifically certify the following:

- a. I am a resident of the State of Missouri.
- b. I am at least 62 years of age or older.
- c. I am an owner of record of the homestead for which I am seeking a property tax credit or have legal or equitable interest in such property by written instrument.
- d. I am liable for the payment of real property taxes on such homestead.
- e. I occupy the homestead as my primary residence for which I am seeking a senior citizen tax credit.

I understand I may be charged with a misdemeanor as stated in Sections 575.050 and/or 575.060, RSMo if any information submitted in this application is found to be a false affidavit or false declaration and I am not aware of any information that would prohibit or disqualify me from receiving the tax credit for the homestead identified in this Application.

Your signature MUST be notarized.

Signature: _____ Date: _____

Notary Information	<small>Embossor or black ink rubber stamp seal</small>	<small>Subscribed and sworn before me, this</small>		
		<small>day of</small>		<small>year</small>
	<small>State</small>	<small>County (or City of St. Louis)</small>	<small>My Commission Expires (MM/DD/YYYY)</small>	
	<small>Notary Public Signature</small>			
<small>Notary Public Name (Typed or Printed)</small>				

FOR OFFICE USE ONLY

ELIGIBILITY VERIFICATION

Approved Yes No:

Reason: _____