

**ORDER & ORDINANCE
OF THE CALDWELL COUNTY COMMISSION**

***AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 3 AND §
137.1055, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON CITIZENS' PRIMARY
RESIDENCE***

WHEREAS, in 2025, at the 1st Extraordinary Session, the Missouri legislature passed and the Governor signed Senate Bill 3 (“SB 3”), codified as Section 137.1055, RSMo; and

WHEREAS, SB 3 and Section 137.1055, RSMo., became effective on September 9, 2025; and

WHEREAS, SB 3 and section 137.1055, RSMo. provide that by no later than the municipal election in April 2026, a county shall place on the ballot a question of whether to grant a property tax credit pursuant to section 137.1055, RSMo. to eligible taxpayers residing in the county in an amount equal to the taxpayer’s eligible credit amount; and

WHEREAS, 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 the county in an amount equal to the taxpayer’s eligible credit amount; and

WHEREAS, if any provision of this Order and Ordinance, or Section 137.1055, RSMo. is found by a court of competent jurisdiction to be unconstitutional, invalid or unenforceable, although voted on by the majority of voters, the real property tax credit shall not be valid or enforceable and no further tax credit shall be granted for any future tax year;

WHEREAS, Caldwell County, Missouri, desires to place on the April 7, 2026 ballot a question of whether to grant a property tax credit pursuant to § 137.1055, RSMo.; and

NOW, THEREFORE, IT IS HEREBY ORDERED by the County Commission of Caldwell County, Missouri, as follows:

Section 1.

1. Order of the County Commission. On the date set forth below, the Caldwell County Commission upon motion duly made and seconded, voted to order submission of the following ballot question to the voters of Caldwell County, Missouri, at the General Municipal Election, to be held on April 7, 2026, to authorize and grant a property tax credit to eligible taxpayers residing in Caldwell County in an amount equal to the taxpayer’s eligible credit amount pursuant to the provisions of § 137.1055, RSMo., to be effective for tax year 2027, as follows:

1. Adoption and Enactment. If a majority of the votes cast on the question by the qualified voters voting on the question are in favor of the question as set forth in Section 1, then the County Commission of Caldwell County, Missouri authorizes the real property tax credit to eligible taxpayers residing in Caldwell County, Missouri in an amount equal to the eligible individual taxpayer's eligible credit amount, provided that the eligible taxpayer's homestead tax liability may not be increased more than five percent per year or the percent increase in the Consumer Price Index for All Urban Consumers, whichever is greater, beginning in tax year 2027. No taxpayer shall be deemed eligible for purposes of calculating the tax credit prior to the date of enactment of this Order and Ordinance. Nothing in this Order and Ordinance shall be construed to authorize or require the issuance of any refunds of taxes already paid prior to the effective date.

2. Definitions. For purposes of this Order and Ordinance, and pursuant to the provisions of SB 3 and § 137.1055, RSMo., the following words and phrases shall have the following meanings:

- a. "Eligible Credit Amount" (also referred to as "Eligible Tax 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, for five percent counties, 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, and for zero percent counties, the real property tax liability on an eligible taxpayer's homestead shall not be increased above the liability incurred during the initial credit year. For all counties, 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, for five percent counties, such increase shall not be considered for the purpose of calculating the allowable increase in an eligible taxpayer's real property tax liability as provided in this subdivision;
- b. "Eligible Taxpayer": A Missouri resident who:
 - i. 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
 - ii. Is liable for the payment of real property taxes on such homestead.
- c. "Homestead": Real property actually occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.
- d. "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.

3. Tax Credit; Statement of Tax Due. Beginning in tax year 2027, the eligible tax credit amount granted pursuant to this Order and Ordinance shall be calculated as follows:

- a. For taxpayers that meet the requirements for an Eligible Taxpayer on or before 2024, the difference between the eligible taxpayer's real property tax liability on the homestead in the 2027 tax year (and each subsequent tax year) minus the real property tax liability on the taxpayer's homestead for the 2024 tax year (the "Initial Credit Year"); provided, however, 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.
- b. For all other taxpayers, any taxpayer that meets the requirements for an Eligible Taxpayer after 2024, the eligible tax credit amount shall be calculated as the difference between the eligible taxpayer's real property tax liability in the given tax year, minus the real property tax liability on the homestead in the year in which the taxpayer meets the requirements of Section 2.b. (also referred to as the "Initial Credit Year").
- c. 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 the liability in the Initial Credit Year, such tax year shall be considered the Eligible Taxpayer's Initial Credit Year for all subsequent tax years.
- d. The amount of tax credit shall be noted on the statement of tax due sent to the Eligible Taxpayer by the Caldwell County Collector of Revenue. No tax credit shall be granted pursuant to this Order and Ordinance to a taxpayer that owes delinquent taxes, interest, or penalties.

4. Tax Revenue Calculation. For the purposes of calculating property tax levies pursuant to § 137.1055, RSMo., the total amount of credit authorized pursuant to this Order and Ordinance shall be considered tax revenue, as such term is defined in § 137.073, RSMo., actually received by the respective political subdivisions levying a real estate property tax in Caldwell County.

5. New Construction; Improvements. 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 the new construction and improvements.

6. Annexation. If an Eligible Taxpayer's Homestead is annexed into a taxing jurisdiction to which the Eligible Taxpayer did not owe real property tax in the Eligible Taxpayer's Initial Credit Year, then the real property tax liability for the Eligible Taxpayer's Initial Credit Year shall be increased to reflect the real property tax liability owed to the annexing taxing jurisdiction.

7. Implementation. The County Commission shall be authorized and empowered to adopt such reasonable rules and procedures as it deems necessary in order 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 of the tax credits authorized herein, and to carry out, comply with and perform the requirements of the provisions set forth in this Order and Ordinance. Each Elected Official of the County shall be authorized and empowered to take such actions necessary and appropriate in order to carry out and implement the provisions of this Order and Ordinance and the County Commission shall allocate such resources necessary in order to implement the provisions of this Order and Ordinance.

8. Exclusions. The tax authorized pursuant to Article III, Section 38(b) of the Missouri Constitution relating to the blind pension fund, any bonded indebtedness of a political subdivision located partially or wholly within Caldwell County and any other taxes levied against real property and protected or otherwise guaranteed pursuant to the Missouri Constitution shall be excluded from the calculation of the tax credit granted pursuant to this Order and Ordinance.

9. Date of Applications; Applicants. Beginning as soon as implemented by the County, applications for tax credits shall be received through June 30 in order to be eligible for the tax credit in that calendar year. Applications received after such date shall apply for the following year. An Eligible Taxpayer seeking a property tax credit pursuant to this Order and Ordinance shall submit an application in writing on forms approved by the County containing the required information. Applications shall be presented to the County Commission for approval or denial, and any such approval or denial shall be set forth in a Commission Order.

10. Political Subdivisions; Notification. This Order and Ordinance shall apply to all political subdivisions located partially or wholly within Caldwell County, Missouri that levy and collect real estate property taxes. The County shall notify each political subdivision located within the county of the total credit amount applicable to such political subdivision by no later than November 30 of each year.

11. Additional Credits. No taxpayer shall be authorized to claim a property tax credit pursuant to this section and section 137.1050, RSMo., for the same Homestead.

12. Closed Records. Except as otherwise provided in Chapter 610, RSMo., taxpayer information submitted in the application and supporting documents shall be a closed record; provided, however, any information set forth in any record that is otherwise a public record shall be subject to disclosure as provided by law.

“Shall the County of Caldwell exempt eligible taxpayers from certain tax increases on eligible taxpayers’ primary residence above the liability incurred during the initial credit year?”

YES NO

If you are in favor of the question, place an “X” in the box opposite “YES”. If you are opposed to the question, place an “X” in the box opposite “NO”.

2. Notice and Publication. The Caldwell County Commission requests the County Clerk of Caldwell County, Missouri to take all actions necessary and appropriate to provide proper notice of election and publication of the notice of election regarding the ballot question described in paragraph 1, above.

3. Conduct of Election. The election shall be held and conducted by the County Clerk of Caldwell County, Missouri under the general election laws governing the County, on April 7, 2026, at the polling places designated, or hereafter designated for each precinct in the County by order or orders of the County Clerk of Caldwell County, Missouri, and the polls of the election shall be conducted by the judges and clerks appointed or to be appointed by the County Clerk of Caldwell County, Missouri, who shall supply the judges and clerks with all necessary voting equipment, machines, ballot boxes, poll books, tally sheets, and other supplies and equipment required for the conduct of the election, and that the ballot to be used in voting upon the proposition shall be in substantially the form set forth in paragraph 1, above.

4. Results of Election.

- a. If In Favor. If a majority of the votes cast on the question by the qualified voters voting thereon are in favor of the question, then the real property tax credit shall be in force and effect and the real property tax credit set forth in this Order and Ordinance shall be effective for tax year 2027 and subsequent tax years for eligible taxpayers residing in Caldwell County, Missouri in an amount equal to the Eligible taxpayer’s eligible credit amount, pursuant to the provisions of Section 2 of this Order and Ordinance.
- b. If Opposed. If a majority of the votes cast on the question by the qualified voters voting thereon are opposed to the question, then the real property tax credit shall not be in force and effect.

5. Legal Effect. Section 1 of this Order and Ordinance shall be in full force and effect as of the date set forth below.

Section 2.

13. Compliance. No person shall knowingly submit false or misleading information in support of an application under this ordinance. Any person convicted of violating this ordinance shall be punished as provided by law, including, but not limited to § 575.060, RSMo.

14. Severability. The provisions of this Order and Ordinance shall be severable. If any provision of this Order and Ordinance is found by a court of competent jurisdiction to be unconstitutional, invalid, or unenforceable, the remaining provisions shall be treated as being in full force and effect.

15. Passage and Approval. Section 2 of this Order and Ordinance shall be in full force and effect immediately upon passage of Section 1 of this Order and Ordinance and approval by a majority of the voters of Caldwell County, Missouri of the question submitted pursuant to paragraph 1 of Section 1 of this Order and Ordinance.

ADOPTED BY THE COUNTY COMMISSION OF CALDWELL COUNTY,
MISSOURI, THIS 27th DAY OF January, 2025.


Dale Akey, Presiding Commissioner


Rex Hibler, Associate Commissioner


Randy Howell, Associate Commissioner

Attest:


Jamy Aubrey, County Clerk

