

Andrew County Senior Real Estate Property Tax Relief Program

**2026 BASE YEAR APPLICATION**

**Application Enrollment Period is from March 1<sup>st</sup> to May 31<sup>st</sup> of each year.**

**Applicant Information**

Date of Application: \_\_\_\_\_

Name (s): \_\_\_\_\_

Mailing Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Birthdate: \_\_\_\_ / \_\_\_\_ / \_\_\_\_ Telephone: \_\_\_\_\_

Email Address: \_\_\_\_\_

**Property Information**

*To help us process your application faster, please provide the property parcel number located on your real estate property tax bill and receipt.*

Parcel #: \_\_\_\_\_

Address of Primary Residence (physical location of property): \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

- Is the current homestead assessment under appeal?  **Yes**  **No**
- Have any structural improvements/additions been made to the property the past year?  **Yes**  **No**
- Are the taxes paid (up to date) on this property?  **Yes**  **No**
- Are real property taxes on this property paid via escrow with your mortgage payment?  **Yes**  **No**
- Have you established a pre-payment program with the County Collector's office?  **Yes**  **No**

**Required Documents**

Please attach copies of the required documents to this application

- **Attached** Proof of Residency: *(Include one of the following: Driver's License, Voter Registration Card, state-issued nondriver Identification etc.)*
- **Attached** Proof of age and Identity: *(Any government issued document with Date of Birth will be accepted)*
- **Attached** Proof of Ownership Interest: *(A copy of deed identifying applicant as an owner of the property or a written instrument showing applicant has a legal or equitable interest in property, such as a trust agreement or LLC Operating Agreement)*

## Andrew County Senior Real Estate Property Tax Relief Program

### 1. Tax Credit Authorized, Severability Scope:

- a. Andrew County hereby authorizes a tax credit to eligible taxpayers residing in Andrew County as authorized by RSMo Sec. 137.1050, as amended, and as further set out herein.
- b. The provisions of this order and ordinance are severable. In the event that certain provisions of RSMo Sec. 137.1050 or this order and ordinance are declared unconstitutional or otherwise invalidated by a court of competent jurisdiction the provisions of this order and ordinance that can be severed and read in such a way to as to give continued effect to the remaining provisions of RSMo Sec. 137.1050 or this order and ordinance shall be so read.
- c. Nothing in this order and ordinance shall be construed to authorize or require the issuance of any refunds of property taxes paid prior to the effective date of this order and ordinance.
- d. Nothing in this order and ordinance shall be read to relieve the taxpayer of the obligation to pay the tax liability for those ad valorem taxes specifically excepted or excluded from this tax credit program.

### 2. Definitions:

- a. Applicable taxing jurisdiction. All taxing entities or districts levying ad valorem taxes in Andrew County except those set out below as exceptions and exclusions.
- b. Eligible 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.
- c. Eligible taxpayer. An Andrew County, Missouri resident who:
  - i. Is sixty-two (62) years of age or older; and
  - 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; and
  - iii. Is liable for the payment of real property taxes on such homestead.
- d. Homestead. Real property actually occupied by an eligible taxpayer as their primary residence. An eligible taxpayer shall not claim more than one primary residence.
- e. Initial credit year. The year that a taxpayer became an eligible taxpayer, which shall be no earlier than January 1, 2025.
- f. Tax credit. The amount equal to an eligible taxpayer's eligible credit amount.

### 3. Application:

- a. An annual application for the credit shall be required from each eligible taxpayer. An eligible taxpayer shall have attained the age of 62 before January 1<sup>st</sup> of their initial credit year.
- b. The Andrew County Commission, in cooperation with the County Collector shall create an application and application process that will allow eligible taxpayers to apply for a senior tax credit.
- c. Said application shall require a notarized signature affirming to the truth of the matters represented in said application.

d. Any false statements made in said application are punishable under the provisions of RSMo Sec. 575.050.

**e. The application enrollment period shall be from March 1<sup>st</sup> to May 31<sup>st</sup> of each year.**

**4. Exceptions and Exclusions:**

- a. The credit authorized herein shall not extend to the following ad valorem levies:
  - State Blind Pension Fund;
  - Levies related to any and all voter-approved bond indebtedness from any taxing entity;
- b. New Construction:
  - 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:
  - 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:**

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

*\*Any taxpayer claiming that the county made an error or omission in determining eligibility for the Senior Real Estate Tax Relief Program may submit a written request for an appeal to the Andrew County Commission.*

**SUBMIT COMPLETED AND NOTARIZED APPLICATION AND REQUIRED DOCUMENTS TO:**

**Andrew County Collector of Revenue**

ATTN: Senior Tax Credit Program  
P.O. Box 206  
Savannah, MO 64485

*Please allow for up to (30) days for your application to be Reviewed and notifications to be mailed.*

# CERTIFICATION

1. I have read the statements and questions included in this application and understand them and certify that all responses are true and accurate.
2. I have the authority to act on behalf of the owners and occupants of the Property, and I have not claimed more than one primary residence as a homestead for the purpose of a property tax credit in Missouri or elsewhere.
3. I understand the County will rely on the information provided by the Applicant in this Application and this Certification is a material representation in evaluating this application for property tax credit.

I Certify the Following:

- I am a resident of the State of Missouri.
- I was over the age of 62 before January 1<sup>st</sup> of this year.
- I am the 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.
- I am liable for the payment of real property taxes on such homestead.
- I occupy the homestead as my primary residence for which I am seeking the Andrew County Senior Real Estate Property Tax Credit.

**I understand I may be charged with a class A misdemeanor as stated in Section 575.050 RSMo if any information submitted in this application is found to be a 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.**

## SIGN BELOW IN THE PRESENCE OF A *NOTARY PUBLIC*

STATE OF MISSOURI )

) SS

COUNTY OF ANDREW )

**Applicant Signature** \_\_\_\_\_

**Applicant Printed Name** \_\_\_\_\_

**SUBSCRIBED** and sworn before me, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_\_.

\_\_\_\_\_  
Notary Public

My Commission Expires: \_\_\_\_/\_\_\_\_/\_\_\_\_

( NOTARY SEAL )