



APPLICATION FOR TAX CREDIT FREEZE AS
PURSUANT TO MILLER COUNTY ORDINANCE
NO. 2023-237 DATED 12/06/2023
AS IT PERTAINS TO SB 190, RSMO 137.1050
APPLICATION IS ACCEPTED JANUARY 1 - JUNE 30
OF THE CURRENT TAX YEAR

RETURN TO: MILLER COUNTY COLLECTOR OF REVENUE
JODY VANCE, COLLECTOR
PO BOX 217 2001 HWY 52
TUSCUMBIA, MO 65082
573-369-1925 (phone) 573-369-1885 (fax)
jvance@millercountymo.gov

TAX YEAR: _____ 2024 _____

Name of Applicant: _____

Individual: [] Other Entity: [] [*If other entity is selected, please attach trust agreement, etc.]

Mailing Address: _____

City: _____ State: Mo Zip Code: _____

Telephone: _____ E-mail Address: _____

Address of Primary Residence (physical location of property):

Parcel Identification Number: (Collector's Office Will Verify this Number) _____

Does Property include a primary residence? [] Yes [] No

What year did Primary Residence Property become the primary residence of the Applicant? _____

Identify other occupants of the Primary Residence Property (name only occupants for which Property is the primary residence):

1. _____
2. _____

Eligible Miller County Primary Residence Taxpayer Requirements: (answer YES or NO)

_____ 1) Are you a Miller County Resident who is an individual that spends an aggregate of one-hundred eighty days or more of the taxable year residing in Miller County, Missouri in their permanent place of abode, domicile, or permanent residence; **and**

_____ 2) As of **ANNUAL APPLICATION DATE**, have you attained age 62 and of an **age** eligible to receive "old-age insurance benefits" (Social Security retirement benefits, currently age 62) as identified by 42 USC 425, or older as of application date; **and**

_____ 3) Are you an owner of record of a Primary Residence or have a legal or equitable interest in such property as evidenced by a written instrument (i.e., Grantor/Settlor of a revocable trust); **and**

_____ 4) Are you liable for payment of residential real property taxes on such Primary Residence

Please provide one form of documentation for each of the first two categories listed below.

1) Proof of Miller County Residency/Address:

- _____ Missouri Driver's License with Miller County Primary Residence Address
- _____ Miller County Voter Identification Card (can be obtained in County Clerk office)
- _____ Retirement or Payroll Documentation with Miller County Primary Residence Address
- _____ Missouri State Income Tax Return with Miller County Primary Residence Address
- _____ Other Approved Document with Miller County Primary Residence Address

2) Proof of age eligibility to receive "old-age insurance benefits" (Social Security retirement benefits, currently age 62) as identified by 42 USC 425, or older:

- _____ Missouri Driver's License
- _____ Birth Certificate
- _____ Social Security retirement benefits Identifying Attaining 62 Years of Age
- _____ Other Approved Document Identifying Attaining 62 Years of Age

Collectors Office will verify Deed and Tax Statement. When a Written Instrument is required additional documentation is needed from homeowner:

3) Proof of owner of record of primary residence has a legal or equitable interest in such property as evidenced by a written instrument (i.e. Grantor/Settlor of a revocable trust) **If the property is titled in a Trust, additional documentation will be required from the Trust document:**

_____ Miller County Deed identifying Applicant as owner of the Primary Residence, **if applicable, a written instrument as in a TRUST AGREEMENT**, showing Applicant has legal or equitable interest in such property

4) Proof you are liable for payment of residential real property taxes on such Primary Residence:

_____ Most recent Miller County Real Estate Tax Statement for Tax Credit Freeze Primary Residence Property

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General:

1. An Application for Eligible Taxpayer Tax Credit Freeze must be filed for each TAX YEAR in which TAX CREDIT is requested. Said Application must be attested to, and the information contained therein sworn to under penalty of law.
2. At no time shall a credit, refund, or other compensation be available for any abandoned TAX CREDIT FREEZE for previous tax years in which an Application for Eligible Taxpayer Tax Credit Freeze was not filed.
3. The most recent Miller County Tax Statement for the primary residence must be paid current at time of application.
4. For years in which a TAX CREDIT FREEZE is applied, disbursement of taxes received by the Miller County Collector shall be calculated using the tax levies applicable when establishing the ELIGIBLE CREDIT AMOUNT.
5. Each Miller County elected official shall be authorized and empowered to adopt such rules and procedures as are 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.

Penalty:

1. Any person submitting an Application for Eligible Taxpayer Tax Credit Freeze, if found falsifying any information on said Application, is subject to criminal prosecution, including but not limited to, prosecution for perjury, falsifying records, stealing by deceit, or other crimes as may be identified by law enforcement officials of this county or state.
2. Any person who pleads guilty or is convicted of violating any of the provisions of this Ordinance or pleads guilty or is convicted of any crime associated with filing the Application for Eligible Taxpayer Tax Credit Freeze pursuant to this Ordinance, shall not qualify for an ELIGIBLE TAXPAYER for any future TAX CREDIT in Miller County.

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 owner(s) and occupant(s) of the Property, and I have not claimed more than one primary residence for purposes of a property tax credit in Missouri or elsewhere.
3. I understand that Miller County will rely on the information provided by me 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 and Miller County.
 - b. I have attained an age eligible to receive "old-age insurance benefits" (Social Security retirement benefits, currently age 62) as identified by 42 USC 425, or older as of application date.
 - c. I am an owner of record of the Primary Residence of which I am seeking a property tax credit or have a legal or equitable interest in such property by written instrument.
 - d. I am liable for the payment of real property taxes on such Primary Residence.
 - e. I occupy the homestead for which I am seeking a property tax credit freeze, as my primary residence.

I hereby declare under penalties of perjury that the information submitted in this Application is true and correct and that I am not aware of any information that would prohibit or disqualify me from receiving the tax credit freeze for the Primary Residence identified in this Application.

Signature: _____

Date: _____

(Electronic Signature Not Accepted)