

**Nodaway County Senior Citizen Tax Credit Program**  
**Frequently Asked Questions**  
(Revised 08-22-2024)

**Do I have to apply for the Senior Citizen Tax Credit Program?**

Yes. The program is voluntary. You will need to submit an initial base year application along with supporting documentation to the Collector-Treasurer's office. Eligible taxpayers will need to submit a renewal application for subsequent tax years to continue receiving eligible credits.

**When would I receive my tax credit?**

For eligible taxpayers that submit an initial base year application in 2024, any eligible credit amount would be applied to the 2025 real estate tax statement. The tax credits are not retroactive. The base year application determines when tax credits will be applied.

**What is an "Eligible Taxpayer"?**

1. A resident of Nodaway County, Missouri who is sixty-two (62) years of age and older before January 1 of the Initial Credit Year.
2. An owner of record of a homestead or has legal or equitable interest in such property as evidenced by a written instrument; and
3. Liable for payment of real estate taxes on said homestead

**What is my "Eligible Credit Amount"?**

The "Eligible Credit Amount" is the difference between the eligible taxpayer's real estate tax liability on the taxpayer's homestead for a given tax year (**with exception – see Section 4 of the ordinance**) and the property tax liability on the said homestead in the year that the taxpayer became eligible (base year).

**What is a "Homestead"?**

A "Homestead" is the real estate property occupied by an eligible taxpayer as their primary residence and up to 3 acres. The state's homestead law is limited to homes, corresponding buildings, and land on which they stand. Mobile homes that are assessed as personal property (homes not permanently attached to a parcel of land) are not considered real estate property for purposes of the homestead definition.

**Can an eligible taxpayer claim more than one primary residence for purposes of this credit?**

No. Eligible taxpayers shall only claim one (1) primary residence statewide as their homestead. Eligible taxpayers can not claim credits on rental properties. If you own a duplex or a parcel of land with multiple structures that serve as dwelling units, you can only claim a credit on the portion that serves as your primary residence

**What is the "Initial Credit Year"?**

The "Initial Credit Year" is the year that a taxpayer became an eligible taxpayer, which shall be no earlier than January 1, 2024.

## **How do I apply for this tax credit?**

Applications are available in person at the Administration Building in the office of the Nodaway County Collector-Treasurer, Room 204. All applications, including renewals, must be signed in the presence of a notary public. Completed applications, along with required supporting documents, are to be submitted to the Collector-Treasurer's office before the annual due date. The deadline for eligible taxpayers applying for the **Initial Credit Year** 2024 will be October 1, 2024 to establish 2024 as the initial base year. The deadline for all subsequent years will be April 30<sup>th</sup> of each year.

## **How will I know if my application has been approved?**

The Collector-Treasurer's office intends to notify applicants by mail that their application has been approved or denied. Completed applications will be reviewed by the Collector-Treasurer's office. Please allow for up to 30 days for your application to be reviewed and notifications to be sent. If additional information is needed to process the application, the Collector-Treasurer's office will first attempt to contact the applicant by the phone number provided. **Incomplete applications that are not cured by the deadline, or applications received after the deadline to submit will be denied for that year.**

## **Will I need to reapply for the credit each year?**

Yes. The deadline for those eligible taxpayers applying for initial credit year 2024 will be October 1, 2024 to establish 2024 as the initial base year. The deadline for all subsequent years will be April 30<sup>th</sup> of each year. The Collector-Treasurer's office intends to mail renewal notices that must be completed, signed by both parties (if applicable), and returned in order to continue the program. **Failure to complete the annual renewal process by the deadline will result in termination of the program, and eligible taxpayers will need to submit a new application establishing a new base year for the program.**

## **What supporting documentation must be submitted along with my application?**

1. Proof of Age for the Applicant (include a copy of one of the following)
  - a. Driver's License
  - b. Birth Certificate
  - c. Valid Passport
  - d. Military Service Record
2. Proof of Ownership
  - a. Deed
  - b. Deed and a written instrument showing the applicant has a legal or equitable interest in the property
3. Proof of Primary Residence (include copies of both of the following)
  - a. Voter Registration
  - b. Utility Bill or similar piece of mail addressed to you

**Once my application is approved, does that mean the amount I pay for my real estate taxes will never go up?**

No. The tax relief program does not freeze your real estate taxes or the assessed value of your home. Countywide reassessments will continue to happen every odd-numbered year. Your real estate tax liability may increase incrementally based upon changes in certain taxes which are exempt from the program, such as the State of Missouri Blind Pension Fund and voter-approved bond indebtedness levies. Your taxes may also increase due to any new construction or improvements that would cause an increase in valuation of the overall claimed homestead, or if your homestead is annexed into a taxing jurisdiction that was not included on your tax bill in the initial credit year.

**How will I know the amount of the tax credit I am receiving?**

Any tax credit will be noted on the annual real estate tax statement sent by the Nodaway County Collector-Treasurer. You will be responsible for paying the remaining amount of taxes due on the statement. The tax bills are due upon receipt and the last day to pay without penalty is December 31<sup>st</sup> each year.

**My real estate taxes are paid through my mortgage company. How will this credit be applied for me?**

The Collector-Treasurer's office will notify any escrow company that requests the annual tax information for parcels that they service. This tax information will include the amount of taxes due less any applied credit. As always, it is the taxpayer's responsibility to make sure the taxes are paid timely by their escrow company.

**My primary residence is currently enrolled in the monthly pre-pay program. Can I continue to participate in the pre-pay program if I also receive an eligible credit?**

Yes. You can continue to be enrolled in the pre-pay program for taxes on your primary residence.

**What if only one homeowner meets the age requirement for the tax credit?**

Only one homeowner needs to meet the age requirement for the household to claim the tax credit. Please note that the tax credits cannot be transferred to another individual that does not meet the definition of the eligible taxpayer.

**What happens if I sell my home for which I was receiving eligible credits and move into another home in Nodaway County?**

The eligible credit is based on the primary residence as indicated on the application. The tax credits do not transfer to another homestead or to the new property owner. If you meet the criteria for an eligible taxpayer, you will need to complete the application process for the new homestead.

**Any further questions may be directed to the  
Collector-Treasurer's office at 660-582-4302**