

FIRST REGULAR SESSION

# HOUSE JOINT RESOLUTION NO. 27

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE COLLINS.

0975H.011

DANA RADEMAN MILLER, Chief Clerk

## JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment to Article X of the Constitution of Missouri, by adopting one new section relating to property tax assessments for certain seniors.

*Be it resolved by the House of Representatives, the Senate concurring therein:*

That at the next general election to be held in the state of Missouri, on Tuesday next following the first Monday in November, 2024, or at a special election to be called by the governor for that purpose, there is hereby submitted to the qualified voters of this state, for adoption or rejection, the following amendment to Article X of the Constitution of the state of Missouri:

Section A. Article X, Constitution of Missouri, is amended by adopting one new section, to be known as Section 27, to read as follows:

**Section 27. 1. Notwithstanding the provisions of section 3 and section 4(b) of this article to the contrary, beginning January 1, 2025, no individual shall be subject to any increase in the assessed valuation of any residential real property actually used by the individual as a primary residence, provided that the county or city not within a county in which such individual resides has approved such exemption under subsection 2 of this section, and further provided that the individual:**

**(1) Is sixty-five years of age or older;**

**(2) Is liable for the payment of real property taxes on the property; and**

EXPLANATION — Matter enclosed in bold-faced brackets **[thus]** in the above bill is not enacted and is intended to be omitted from the law. Matter in **bold-face** type in the above bill is proposed language.

9           **(3) Is an owner of record of the property or has a legal or equitable interest in**  
10 **the property as evidenced by a written instrument.**

11           **2. Any county or city not within a county may exempt all individuals in such**  
12 **county or city not within a county that meet the criteria described in subsection 1 of this**  
13 **section from all otherwise valid increases in the assessed valuation of the individual's**  
14 **residential real property, provided that the governing body of the county or city not**  
15 **within a county approves such an exemption through passage of an ordinance.**

16           **3. In addition to the requirements to receive a property tax exemption provided**  
17 **in subsection 1 of this section, a county or city not within a county may also require that**  
18 **a taxpayer meet certain income requirements, provided that such requirements are**  
19 **included in the exemption approved under subsection 2 of this section.**

          Section B. Pursuant to chapter 116, and other applicable constitutional provisions and  
2 laws of this state allowing the general assembly to adopt ballot language for the submission of  
3 this joint resolution to the voters of this state, the official summary statement of this  
4 resolution shall be as follows:

5           "Shall the Missouri Constitution be amended to allow counties to freeze property tax  
6 assessments for certain seniors?".

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