



### **WHAT IS THE DAVIESS COUNTY SENIOR CITIZEN TAX CREDIT FREEZE (SB190)?**

The Daviess County Senior Citizen tax credit freeze is designed to freeze the real estate taxes on the primary homestead and up to three acres of qualified senior citizens who are homeowners in Daviess County. The tax credit essentially locks the real estate tax amount on the homeowner's primary home, keeping the eligible taxpayer from experiencing increases on their property taxes.

### **WILL MY TAXES REMAIN THE SAME EVERY YEAR?**

No, the State's blind pension fund and any debt levies are exempt from the credit freeze. Also, if a new tax is voter approved it will be added to your tax bill the first year and then be added to the base year calculation.

### **WHO IS ELIGIBLE TO APPLY FOR THE SENIOR CITIZEN TAX CREDIT FREEZE?**

To qualify:

- Must turn or be 62 years of age during the calendar year 2025.
- Must be a resident of Daviess County
- Must own and live in your primary residence in Daviess County.
- Must be responsible for the payment of their home's property taxes.
- The applicant cannot have delinquent real estate and personal property taxes.

### **WHAT IF ONE SPOUSE (OR CO-TENANT) ISN'T 62 YET?**

Only one homeowner listed as the owner needs to be 62 or older. If more than one homeowner is eligible, both names and signatures must be on the application.

### **DO I HAVE TO APPLY FOR THE SENIOR CITIZEN TAX CREDIT FREEZE?**

Yes, an application and documents proving ownership and residency are required. All parties who both own and occupy the home as their primary residence need to be listed on the application.

- Spouses or co-tenants in the home together, who are both owners of record, either jointly or through a trust or operating agreement.



- All applications must be owners of record on the deed either individually/jointly, trustees of the trust that is the owner of record, or vested owners through the operating agreement of an entity that owns the property.
- Not all owners of records must apply for the property to be eligible. Any owner not residing in the home as a primary residence is not eligible. This includes owners who may reside in facilities outside the home, such as assisted living or with relatives.

Paper copies of the application are available at 102 N. Main Street, Gallatin, MO 64640 in the Daviess County Collector's Office. The application is also available online at [www.daviesscountymo.gov](http://www.daviesscountymo.gov).

The application must be submitted to the Daviess County Collector's office. For this first year, applications can be submitted from May 1, 2025, through June 30, 2025.

### **WHAT INFORMATION DO I NEED TO APPLY FOR THE SENIOR CITIZEN TAX CREDIT FREEZE?**

Along with the application, you will need to provide the following documents to prove ownership and residency:

- Missouri Driver's License
- Voter registration card
- Paid Daviess County real estate tax receipt on the homestead
- The deed for the homestead

Upon review of the application, additional documents may be required.

### **HOW WILL I KNOW IF MY APPLICATION WAS APPROVED?**

The Collector's Office will review submitted applications. The applications will take time to process. Once the review is complete, a letter will be sent to the applicant letting them know the results of their application.

### **IF I AM APPROVED, HOW WILL I KNOW THE AMOUNT OF TAX CREDIT I AM RECEIVING?**

The tax credit amount will be listed on the statement of tax due for the applicable tax year. This will be sent by the Daviess County Collector in November.





### **I HAVE A POWER OF ATTORNEY; CAN THEY SIGN MY APPLICATION?**

Any Applicant(s) who have someone as their power of attorney will need to include the power of attorney paperwork with their application.

### **HOW OFTEN DO I HAVE TO APPLY FOR THE SENIOR CITIZEN TAX CREDIT FREEZE?**

Taxpayers must apply each year. Applications for the first year will be accepted from May 1, 2025, through June 30, 2025. Thereafter, applications will be accepted annually from April 1st through June 30th beginning in 2026.

### **WILL I RECEIVE NOTICE WHEN IT'S TIME TO RE-APPLY?**

It will be up to the applicant(s) to know the deadlines and submit the applications.

### **WHAT HAPPENS IF I MAKE AN IMPROVEMENT OR ADDITION TO MY HOMESTEAD AFTER I QUALIFY?**

If improvements or additions are made to a homestead after eligibility for the tax credit, any tax increase relating to the improvement or addition to the homestead will not be included when calculating the tax credit amount. The taxpayer will see an increase only on the improvement or addition.

### **WHAT IF I MOVE OR SELL MY HOME?**

The Senior Citizen Credit Freeze only applies to the address on the application. A new application must be completed for the new property. A new application establishes a new base year.

### **WHO DO I CONTACT FOR MORE INFORMATION?**

For more information, you may contact the Daviess County Collector at 102 N. Main Street, Gallatin, MO, 64640, or by telephone at 660-663-3300 ext 3, or by email [colltreas@daviesscountymo.gov](mailto:colltreas@daviesscountymo.gov).