

FIRST REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 17

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE KALBERLOH.

0671H.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 rates.

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. Beginning January 1, 2025, no individual shall be subject to any increase by the state, a county, or other political subdivision in the assessed valuation of any residential real property actually used and occupied by the individual as a primary residence, provided that the individual:

(1) Is seventy years of age or older;

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

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

2. For the purposes of this section, an individual who will turn seventy years of age during a tax year shall be exempt from assessed valuation increases for that tax

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.

11 year, and such assessed valuation increase exemption shall be based on the most recent
12 assessed valuation before the tax year the individual became eligible for the assessed
13 valuation increase exemption.

14 3. If an individual relocates to a new residential real property, once the
15 individual meets all requirements to establish that residence as the individual's primary
16 residence, the new assessed valuation increase exemption shall be based on the most
17 recent assessed valuation of the new primary residence before the tax year that the
18 individual became eligible again for the exemption.

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