

FIRST REGULAR SESSION

HOUSE JOINT RESOLUTION NO. 44

102ND GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE MATTHIESEN.

1468H.021

DANA RADEMAN MILLER, Chief Clerk

JOINT RESOLUTION

Submitting to the qualified voters of Missouri an amendment repealing Section 4(b) of Article X of the Constitution of Missouri, and adopting two new sections in lieu thereof relating to homesteads of the elderly.

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
2 following the first Monday in November, 2024, or at a special election to be called by the
3 governor for that purpose, there is hereby submitted to the qualified voters of this state, for
4 adoption or rejection, the following amendment to Article X of the Constitution of the state of
5 Missouri:

Section A. Section 4(b), Article X, Constitution of Missouri, is repealed and two new
2 sections adopted in lieu thereof, to be known as Sections 4(b) and 11(h), to read as follows:

Section 4(b). Property in classes 1 and 2 and subclasses of those classes, shall be
2 assessed for tax purposes at its value or such percentage of its value as may be fixed by law
3 for each class and for each subclass. Property in class 3 and its subclasses shall be taxed only
4 to the extent authorized and at the rate fixed by law for each class and subclass, and the tax
5 shall be based on the annual yield and shall not exceed eight percent thereof. Property in
6 class 1 shall be subclassed in the following classifications:

- 7 (1) Residential property;
8 (2) Agricultural and horticultural property;

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) Utility, industrial, commercial, railroad, and all other property not included in
10 subclasses (1) and (2) of class 1.

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12 Property in the subclasses of class 1 may be defined by law[~~];~~ however, subclasses (1), (2),
13 and (3) shall not be further divided, provided, **land in subclass (1) may be further divided**
14 **to differentiate homesteads owned by homeowners, as defined under section 11(h) of this**
15 **article, who are sixty-seven years of age or older for tax purposes, and** land in subclass
16 (2) may by general law be assessed for tax purposes on its productive capability. The same
17 percentage of value shall be applied to all properties within any subclass. No classes or
18 subclass shall have a percentage of its true value in money in excess of thirty-three and one-
19 third percent.

Section 11(h). 1. As used in this section, the following terms mean:

2 (1) **"Homeowner", any individual who is liable for the payment of real property**
3 **taxes on the property used as a homestead and is an owner of record of the property or**
4 **has a legal or equitable interest in the property as evidenced by a written instrument;**

5 (2) **"Homestead", real property actually used and occupied as a primary**
6 **residence by an individual for at least one hundred eighty-three days out of a calendar**
7 **year.**

8 2. **The total amount of property tax levied on homesteads owned by homeowners**
9 **who are sixty-seven years of age or older shall not increase as long as:**

10 (1) **The homeowner or, if jointly owned, all homeowners are sixty-seven years of**
11 **age or older; and**

12 (2) **The homeowner or homeowners present sufficient proof of age and**
13 **homestead ownership and use to the county assessor in person every three years.**

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