

SENATE SUBSTITUTE  
FOR  
SENATE JOINT RESOLUTION NO. 41  
JOINT RESOLUTION

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

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*Be it resolved by the Senate, the House of Representatives 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, 2022, 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 adding thereto 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, 2023, 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 pursuant to 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

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

16           2. Any county or city not within a county may exempt  
17 all individuals in such county or city not within a county  
18 that meet the criteria described in subsection 1 of this  
19 section from all otherwise valid increases in the assessed  
20 valuation of the individual's residential real property,  
21 provided that the governing body of the county or city not  
22 within a county approves such an exemption through passage  
23 of an ordinance.

24           3. In addition to the requirements to receive a  
25 property tax exemption provided in subsection 1 of this  
26 section, a county or city not within a county may also  
27 require that a taxpayer meet certain income requirements,  
28 provided that such requirements are included in the  
29 exemption approved pursuant to subsection 2 of this section.

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

7           "Shall the Missouri Constitution be amended to  
8           allow counties to freeze property tax  
9           assessments for certain seniors?"