

**ORDER & ORDINANCE NO. 2026-1
OF THE ADAIR COUNTY COMMISSION**

***AUTHORIZING A PROPERTY TAX CREDIT PURSUANT TO SENATE BILL 190 AND §
137.1050, RSMO. TO PROVIDE PROPERTY TAX RELIEF ON SENIOR CITIZENS'
PRIMARY RESIDENCE***

WHEREAS, the Missouri legislature passed and the Governor signed Senate Bill 190 (SB 190), codified as Section 137.1050, RSMo; and

WHEREAS, SB 190 and Section 137.1050, RSMo., became effective on August 28, 2023;
and

WHEREAS, Section 137.1050, RSMO, was modified by Senate Bill 756, (SB756) effective August 28, 2024; and

WHEREAS, under SB 190, certain eligible taxpayers may receive a property tax credit;
and

WHEREAS, a taxpayer may qualify as an eligible taxpayer if the taxpayer is a Missouri resident; is 62 years old or older; is an owner of record of a homestead or has legal or equitable interest in such property as evidenced by a written instrument; and is liable for the payment of real property taxes on such homestead; and

WHEREAS, SB 190 and § 137.1050, RSMo. authorizes a county to grant a property tax credit to eligible taxpayers residing in such county if a county adopts an ordinance authorizing such credit; and

WHEREAS, pursuant to SB 190 and Section 137.1050, the County Commission of Adair County, Missouri desires to establish and create a tax credit for certain eligible taxpayers within Adair County; and

NOW, THEREFORE, IT IS HEREBY ORDERED by the County Commission of Adair County, Missouri, as follows:

1. **Adoption and Enactment.** The County Commission of Adair, Missouri hereby authorizes a real property tax credit to eligible taxpayers residing in Adair County, Missouri in an amount equal to the eligible taxpayer's eligible credit amount.

2. **Definitions.** For purposes of this Order and Ordinance, and pursuant to the provisions of SB 190 and § 137.1050, RSMo., the following words and phrases shall have the following meanings:

- a. "Eligible Credit Amount": the difference between an eligible taxpayer's real property tax liability on such taxpayer's homestead for a given tax year, minus the real property tax liability on such homestead in the year that the taxpayer became an eligible taxpayer.

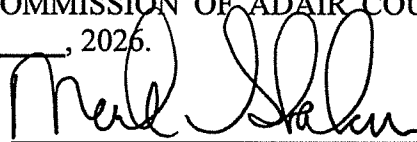
- b. "Eligible Taxpayer": A Missouri resident who:
- i. Is 62 years old or older;
 - ii. Is an owner of record of a homestead or has a legal or equitable interest in such property as evidenced by a written instrument; and
 - iii. Is liable for the payment of real property taxes on such homestead in Adair County, Missouri.
- c. "Homestead": real property occupied by an eligible taxpayer as the primary residence. An eligible taxpayer shall not claim more than one primary residence.

3. Tax Credit; Statement of Tax Due. Any tax credit granted pursuant to this section shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of tax credit shall be noted on the statement of tax due sent to the eligible taxpayer by the Adair County Collector of Revenue.

4. Implementation. The County and each of its elected officials shall be authorized and empowered to adopt such rules and procedures as are necessary in order to carry out and implement the provisions of this Order and Ordinance and to develop and require such documents, applications and instruments as may be necessary or desirable to permit the application of the tax credits authorized herein, and to carry out, comply with and perform the requirements of the provisions set forth in this Order and Ordinance.

5. Passage and Approval. This Order and Ordinance shall be in full force and effect from and after the date of its passage and approval by the County Commission and shall be effective for tax year 2025 and each year thereafter.

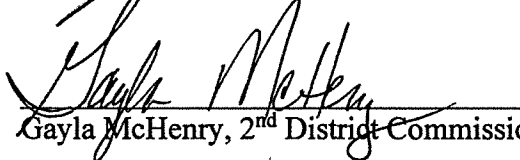
ADOPTED BY THE COUNTY COMMISSION OF ADAIR COUNTY, MISSOURI,
THIS 21st DAY OF January, 2026.



Mark Shahn, Presiding Commissioner



William King, 1st District Commissioner



Gayla McHenry, 2nd District Commissioner

Attest:



Adair, County Clerk
Deputy