

READ THIS BEFORE YOU COMPLETE APPLICATION

Madison County Senior Citizens' Property Tax Freeze Program Information* Please complete your application in its entirety before returning **INCLUDING** notarization and at least 2 APPROVED proofs of residency that include your address. At least 1 needs to have your DOB. RETURN TO COLLECTOR'S OFFICE

1. What is the Madison County Senior Citizen Tax Freeze/Credit?

It's a program designed to give senior citizens who are homeowners in Madison County a tax credit on their real estate taxes for their **primary** residence only. It does NOT eliminate all taxes on the parcel, it only freezes the approved assessed value so it will not increase.

2. Who is eligible to apply for the Senior Citizen Tax Credit?

A Madison County homeowner applicant must be at least 62 years of age and their **primary** residence in Madison County. (The ownership may be direct or beneficial, such as an ownership through a trust). If your home is under new construction/partial assessment, you will not be eligible for the freeze while it's in the construction process. New construction value is not eligible for the freeze in the first year. Full taxes must be paid on any new construction before it can be frozen. The new construction will then be eligible for the tax freeze credit the year after the full taxes are paid.

IMPORTANT: If credit is requested with a co-applicant (a spouse or 2 owners are eligible and listed on the deed, and both parties occupy the homestead as their primary residence) then BOTH parties must complete an application to establish the base year for each individual in the event that one owner becomes ineligible due to death, divorce, relocation, etc. **Both applications must be returned together at the time of application.**

3. Do I have to apply for the senior citizen tax credit?

Yes. The tax credit is only offered to qualifying taxpayers who submit an application to Madison County. Applications for the first year will be accepted from 2/15/2025 to 6/15/2025.

4. How often do I have to apply for the senior citizen tax credit?

Factors can and often do change. The homeowner must apply for the credit each year.

5. Will I receive notice that I need to re-apply for the senior citizen tax credit?

NO. You will be responsible for renewing your credit each year. We intend to provide various public service announcements and reminders relating to the Senior Citizen Tax Credit, but we will not provide individual taxpayers with notice of the need to re-apply for the credit and each taxpayer desiring to receive the credit must remember to apply. We encourage the use of a calendar reminder so that you do not miss the application deadline.

6. What information do I need to apply for the senior citizen tax credit?

You must complete the application and include ALL of the required documentation with your submitted application. **If your property is in a trust, you must provide the title page of the trust and the page showing the current trustee page.** Apps missing information, documentation, or notarization will be denied. We will consider other reasonable (approved) proof of residency if requested, and additional proof of residency may be requested if needed. Information on your parcel (such as your parcel #) can be found on your Real Estate tax statements, receipts, or on our website.

7. How will I know if my application was approved? We will mail an approval/denial letter within 30 days of application. Only one letter will be mailed in the name of the primary applicant.

8. If I am approved, how will I know the amount of tax credit I am receiving? The tax credit will be listed on the Real Estate tax statement for the applicable tax year. The first year you will see little to no credit, but as the years accumulate and assessed values increase so will the credit amount.

2026 Application for Senior Citizen Tax Credit as Authorized by Ordinance#03-25

Parcel Identification Number of the Homestead: #_____

All Name(s) as listed on Deed: _____

Applicant Information (Separate applications required for each eligible applicant to establish base year)

Name: _____ Date of Birth: _____

Mailing Address: _____

City: _____ State: _____ Zip Code: _____

Telephone: _____ email Address: _____

I have previously submitted an Application for Senior Citizen Tax Credit on the above homestead and there are no changes to the information previously submitted: Yes No

If you answered "Yes" then no documentation required. The remainder of this Application does not need to be completed **except** for the signature, date, and notary at the end of the second page.

Eligibility Information

Address of Primary Residence/Homestead: _____

Circle your answer:

Yes No Do you own the Primary Residence/Homestead listed above?

Yes No Do you own the Primary Residence parcel with another person on the deed?

*Upon request, you may be asked to provide proof of ownership or legal or equitable interest in the property if it cannot be confirmed through our office.

Yes No Is the Primary residence/Homestead owned by a Trust, LLC, or other entity?

***If YES, then you MUST provide a copy of the current operating agreement, trust agreement, or other similar document along with this application**

Yes No I am a current Missouri Resident **and** I am at least 62 years or older.

Yes No Does the residence/Homestead include only your residence (no other residence on the parcel)?

Yes No Is the current Homestead assessment under appeal?

Yes No Have any improvements or additions been made to the Homestead in past year?

Yes No Are taxes on the Primary Residence/Homestead paid through the current tax year?

*** Attach AT LEAST 2 documents listed below for Proof of Residency that include your physical address.** You must provide proof of residency. One must include your date of birth. Mail must be less than 90 days old. Please **circle** below which documents you have included with the application: Only the following are accepted:

Voter Registration Card Drivers License Utility Bill Mortgage Statement Financial Statement

Military Identification Current Homeowners Policy Other PRIOR APPROVED type _____

Certification

1. I have read the statements and questions included in this Application and understand them and represent that all responses are true and accurate.
2. I have the authority to act on behalf of the other owners and occupants of the Homestead, and that I have not claimed more than one primary residence as a homestead for purposes of a property tax credit in Missouri or elsewhere.
3. I understand the County will rely on the information provided by Applicant in this Application and this Certification will rely on the information provided by Applicant, and this Certification is a material representation in evaluating this Application for property tax credit. I specifically certify the following:
 - a. I am a resident of the State of Missouri
 - b. I am at least 62 years of age or older
 - c. I am an owner of record of this homestead for which I am seeking a property tax credit or have legal or equitable interest in such property by written instrument.
 - d. I am liable for the payment of real property taxes on such homestead.
 - e. I occupy the homestead as my primary residence for which I am seeking a senior citizen tax credit.

By signing below, I understand that I may be charged with a misdemeanor as stated in Sections 575.050 and/or 575.060, RSMo if any information submitted in this application is found to be a false affidavit or false declaration and I am not aware of any information that would prohibit or disqualify me from receiving the tax credit for the homestead identified in this Application.

Signature: _____ **Date:** _____

STATE OF Missouri, COUNTY OF _____) ss.

On the _____ day of _____, 20____, before me, the undersigned Notary Public, personally appeared _____, known to me to be the person whose name is signed above, and acknowledged to me that he/she signed it voluntarily for its stated purpose. IN TESTIMONY WHEREOF, I have hereunto set my hand and affixed my official seal in the County and State aforesaid, the day and year above written.

Notary Public Signature

Printed Name: _____

My term expires: _____

(Seal)

FOR OFFICE USE ONLY BELOW – TO BE FURNISHED BY ASSESSOR -