

Greene County, MO Senior Tax Credit Program
Also known as: Property Tax Freeze or Senior Credit

Allen Icet, Collector of Revenue

Greene County seniors may be eligible for a Property Tax Credit that can *freeze* the residential portion of their real estate taxes at the current rate. Once approved, eligible taxpayers will have their tax bill amount locked, preventing increases in future years (with some exceptions — see below).

To qualify, a taxpayer must:

- Be a Missouri resident aged 62 or older.
- Be the owner of record or hold legal/equitable interest in the home.
- Occupy the home as their primary residence.
- Be responsible for paying real estate taxes on the property.

**Note: Only one primary residence can be claimed. Multiple-property owners are not eligible for more than one credit, even across counties or states.*

Mailing Address and In-Person:

Greene County Senior Tax Credit, Room 24
940 N Boonville Ave Springfield, MO 65802
8:00 a.m. – 4:30 p.m.

Phone: (417) 380-5889

Please be aware that during peak times of operation, not all calls may be answered due to volume. There is no voicemail available. Consider emailing or visiting us in person instead. Alternatively, please try and call us back.

Email: PropertyTaxCredit@GreeneCountyMO.gov

Application Period

- January 2nd - June 30th annually
- Do not submit forms before January – Current year forms become available online January 2nd.
- **Forms must be received in the Collector's Office and complete by the deadline**

How to Apply for Senior Tax Credit

- Online: https://greenecountymo.gov/collector/senior_off.php
- Email: PropertyTaxCredit@GreeneCountyMO.gov
- In-Person: Interview style submission. Please allow additional time for this process. In-house applicants undergo immediate review.
- Mail: Greene County Senior Credit Room 24 940 N Boonville Ave Springfield MO 65802

Age Requirement

- At least one applicant must turn 62 on or before December 31st of the year in which they apply.
 - To apply for the 2026 base year, one owner-occupant of the home must be born on or before December 31, 1964, to be age-eligible.

Applicants who should be included on the new application form

- All applicants must be owners of record on the deed either individually/jointly, trustees of the trust that is owner of record, or vested owners through the operating agreement of an entity that owns the property.
- All people who are both an owner and occupy the residence at the time of initial application SHOULD apply together, even if one person does not yet meet the age requirement.
 - Exception: Any owner-occupant unlikely to reach age 62 during the lifetime of the original applicant need not apply.
 - If the age-eligible occupant becomes a non-resident of the property before the secondary applicant becomes age-eligible, the property becomes ineligible and the secondary applicant will have to apply separately, with a new base year, at the time of eligibility as an independent applicant.
 - Not all owners of record will be eligible. Any owner not residing in the home as a primary residence is not eligible. This includes owners who may reside in facilities outside the home such as assisted living or with relatives.

Multi-Property Homeowners

- An applicant may only apply for a single home in this or any county/state for such program
 - Applicants must physically occupy the home as their primary residence
 - Applicants may only claim one residence in this or any state as their primary residence
 - The credit may only be claimed on a single parcel

Applications

- Requires a government issued photo ID, such as a driver's license or passport, for each applicant.
- In-house applicants may present their ID at time of application without the need for a separate copy.
- Signature is required for ALL applicants on the application form. Applications without all parties either present or having signed the application prior will not be reviewed. A blank application form will be provided upon request to obtain signature and ID for all applicants in a single submission.
- Incomplete forms will not be accepted or retained by the Collector's Office.
- Online signatures have directions for the online process of declaring both signatures on the Adobe online application.
- If the property you are applying for is in the name of a trust or other entity, additional documentation may be required. Examples: Certification of Trust or Operating Agreement.

Maintaining the Credit

- Self-report all changes to occupancy and/or ownership to the Collector Senior Credit department
 - The form is available on our website, or you may request one be sent to you.
- Accounts are audited regularly for eligibility. If we are unable to substantiate eligibility, additional verification of the occupancy of the home as a primary residence, ownership, or identity may be required at any time to maintain eligibility.
 - In the event the audit team is unable to verify eligibility, a letter will be sent by USPS mail to the previously approved applicants which will require certain documents (detailed in the letter) to be returned to the Collector Senior Credit department within 45 days.
- Prior year taxes must be paid by June 30th to maintain the credit. All accounts with unpaid taxes will be removed July 1st.

Status Notifications

- Status notifications for online and emailed submissions will be sent by email.
- Status notifications for mailed submissions will be sent by mail.
- In-House applications are reviewed at time of application and applicants receive status at that time.

Finding the Parcel/Account Number

- Listed in the upper right-hand corner of a paid tax receipt as “Account Number” (begins with 88)
- Searchable on the Collector’s website at www.countycollector.com by clicking on “Statements and Receipts” and entering name or address in the real estate box

Important Notes

- This program aims to ‘freeze’ the residential portion of property tax on a single parcel (account number) to the amount of regular taxes paid in the calendar year in which you apply.
- This program is NOT an exemption. You still pay real estate taxes on your home.
- This program is NOT retroactive. If you are approved, your 'credit' amount (savings) will always be zero dollars in the initial year. It is the following year in which the program provides the first opportunity to see a 'credit'.
- All real estate taxes must be paid to apply for the credit.
 - In subsequent years, taxes must be paid by June 30th to retain the credit.

Non-Transferable

- Parcel number changes always result in requirement to reapply under a new base year
 - May occur during a Split or Combination of property which results in the residential portion of your home being assigned a new parcel/account number than the one you previously applied for Senior Credit on
 - If you move, the credit on the property you previously applied for will be removed. If you are eligible, you may submit a new application for Senior Credit on the new property during the regular application and renewal period for that year.

What if taxes go down?

- If the tax bill decreases below the amount at which it was previously frozen, the frozen amount becomes the new, lower amount.

'Frozen' portions of the tax bill

- The tax amount itself
- Residential base tax at the full-year amount
 - If a property (usually new construction) receives a reduced tax bill reflecting partial-year occupancy of the home (resulting from a 'partial' year assessment by the Assessor's Office), the frozen amount will be based on the equivalent of a full-year residential tax amount.

NOT 'Frozen' portions of the tax bill

- Commercial and Agricultural portions of a tax bill are not eligible for inclusion in the 'frozen' amount.
- Late payment fees
 - Interest and penalty accrue on the total tax amount (the amount you would owe if not enrolled in the program), and it is not subject to adjustment based on enrollment in the Senior Tax Credit Program.
 - This means a late payment could substantially increase your amount owed!
- Liens/Special Assessments which are attached to your tax bill will not be frozen by the program.