

Information on these programs is also available on the State Department of Revenue website:

www.dor.state.mo.us/tax/

For more information about these and other programs available to seniors in Saint Louis County, **age 60 and older**, call:

**County Older Resident Programs
(CORP)**

(314) 615-4516

For more information about property taxes or the appeal process, contact the Department of Revenue directly:

**Saint Louis County
Department of Revenue
Assessor's Office**

**41 South Central Avenue
Clayton, MO 63105**

Phone: **(314) 615-4230**

TTY: **(314) 615-3746**

Monday - Friday: 8:00 a.m. to 5:00 p.m.

Website: <http://revenue.stlouisco.com>

For general St. Louis County information, call the Customer Service number:

(314) 615-5000

Saint Louis
COUNTY
REVENUE

MISSOURI PROPERTY TAX PROGRAMS FOR SENIORS

**A comparison summary
of the
Missouri Property Tax Credit Claim
MO-PTC
(Circuit Breaker)
and the
Homestead Preservation Credit**



*This brochure summarizes the two available programs from information available, but ultimate authority for the programs is with the **State of Missouri**.*

Program specifics, such as income guidelines, may be subject to change.

Saint Louis
COUNTY
REVENUE

**MISSOURI PROPERTY TAX
CREDITCLAIM
MO-PTC (CIRCUIT BREAKER)**

Partial refund (by check) of paid real estate taxes up to a maximum of \$1,100 for owners, \$750 for renters.

Qualifications for the Program

- Claimant or spouse must be 65 or older as of 12/31/2008 ; OR
- Claimant or spouse is 100 percent disabled; OR
- Claimant must be 60 as of 12/31/2008 and receiving surviving spouse social security benefits
- Must have been a Missouri resident for entire year
- Eligible nursing home residents may file as renters

Annual Income Limit

Single: \$27,500 if rented or owned less than full year; \$30,000 if owned & occupied entire year.

Married: \$29,500 if rented or owned less than full year; \$34,000 if owned & occupied entire year.

Application Deadline

The MO-PTC is filed with the income tax return due April 15, but **may be filed for up to three years from the due date.**

You can apply for either the MO-PTC or the Homestead Preservation Credit, but **not for both. All real estate taxes must be paid and current.**

**HOMESTEAD PRESERVATION
CREDIT**

Credit on your property tax bill the year following the application. Credit equals the amount above a 5% increase in reassessment years, such as 2007 and 2009, and above a 2.5% increase in non-reassessment years (2008, 2010).

Qualifications for the Program

- **Single:** must be 65 or older on January 1 of application year
- **Married:** one spouse must be 65 or older and the other at least 60 on January 1 of application year
- Age criteria is waived if either spouse is 100% disabled
- You must own and reside at the property for **three years** prior to application; property owned jointly with children is NOT eligible; property held in trust IS eligible

Annual Income Limit

Single or married filing jointly: \$77,323

Application Deadline

Postmarked by October 15, 2009

**For further information
on these programs please contact:**

Missouri Department of Revenue

Phone: (573) 751-3505 or
(314) 877-0177