



MARE Focus

OCTOBER 15, 2023

FROM THE DESK OF MR. KEVIN SANDLIN, MARE EXECUTIVE DIRECTOR

ENDORSEMENTS

- American Fidelity Assurance Co.
- Claim Care, Inc.
- Forrest T. Jones & Co.
- Hamlin Energy
- IMS Technology
- L.J. Hart & Company
- MASA MTS
- MEUHP
- Mike Keith Insurance
- M.U.S.I.C.
- MO. Consultants for Ed.
- SOCS
- Veregy (CTS)

MARE PARTNERSHIPS

- LEGAL HOTLINE: ED COUNSEL, GUIN MUNDORF, MICKES O'TOOLE, TUETH KEENEY
- EDPLUS
- AMERICAN LEGION BOYS STATE
- GIRLS STATE
- MISSOURI ADMIN. JOB POSTING

Superintendent Search Program – MARE has been retained to conduct the following Superintendent Searches:

Deputy Superintendent Search – Spring Bluff R-XV – Mr. Darryl Pannier is the Search Consultant. Darryl can be reached at (573) 803-9008 or at darrylpannier@yahoo.com. (11/15/23)

Superintendent Search – South Holt Co. R-I - Dr. Mike Jinks is the Search Consultant. Mike can be reached at (660) 441-7473 or at 19mj46@charter.net. (11/03/23)

Superintendent Search – Shelby Co. R-IV – Dr. Jerry Cochran is the Search Consultant. Jerry can be reached at (660) 596-3184 or at cochranj115@gmail.com. (11/17/23)

Superintendent Search – La Plata R-II - Dr. Jerry Cochran is the Search Consultant. Jerry can be reached at (660) 593-3184 or at cochranj115@gmail.com. (11/10/23)

Superintendent Search – Ralls Co. R-II – Dr. Paul Ricker is the Search Consultant. Paul can be reached at (573) 365-4703 or (314) 614-5309 or at paulricker1@charter.net. (11/30/2023)

Superintendent Search – Marion Co. R-II – Mary Beth Scherer is the Search Consultant. Mary Beth can be reached at (660) 281-7678 or at mbscherer@ucmo.edu. (11/06/2023)

Superintendent Search – North Andrew R-VI – Dr. Mike Jinks is the Search Consultant. Mike can be reached at (660) 441-7473 or at 19mj46@charter.net. (11/10/2023)

Superintendent Search – Scott City R-I – Mr. Darryl Pannier is the Search Consultant. Darryl can be reached by phone at (573) 803-9008 or at darrylpannier@yahoo.com. (11/24/2023)

All Vacancy Announcements & Applications – www.moare.com!

2023 MARE/MO K-8 Conference – You Don't Want to Miss It!

The 2023 MARE/MO K-8 Annual Conference will be held on Wednesday, October 18th through Friday, October 20th at the Lodge of Four Seasons in Lake Ozark, Missouri. We are making plans now to have a great conference. Our conference has grown tremendously over the past five years and we are doing our part to continue to grow this event by providing informative Pre-Conference Sessions, great Small Group Sessions, powerful General Sessions, awesome food and prizes and an Exhibit Hall full of Associate Members and others who support Missouri rural education. Linked below are various forms for this year's event including registration for both individuals and exhibitors, Call for Presentations application and the form to submit a nomination for our Outstanding Rural Education Awards. Please mark your calendars now and make plans to join us for this event! I assure you that you will learn a lot, have a good time and most likely walk away with some lasting memories and possibly a prize or two. **Cost to attend is only \$165.00!**

[2023 Conference Planner at a Glance](#)

[2023 MARE/MO K-8 Conference Registration](#)

Please click on the 2023 Conference Planner at a Glance document above to see the program lineup. We are planning a number of new sessions at this year's event, including Board Leadership Training (3 sessions), MOSIS/Core Data Training, District Bookkeeper Training (2 sessions), Facility & Capital Planning, Bond Issues & Tax Rates, and a CSIP Panel Discussion as well as others. Please make plans now to join us! I promise you will have a good time and learn a lot!

MOCAAT – What Can You Do For Me?

MOCAAT® | Local Values. Trusted Advantage.

The MOCAAT® Advantage: Missouri's Trusted Financial Management Resource for School Districts.

Our experienced team, with broad expertise in Missouri school budgeting, finance, and investments, thoroughly manages over \$2.5 billion in assets across 170+ member districts (as of June 30, 2023). Since inception in 2020, MOCAAT has provided a new level of service and performance to Missouri communities.

Our philosophy – Partnership. Maximize the potential of your reserve funds, tax revenues, state revenues, and bond proceeds with our professional guidance.

For financial support tailored to your district's unique needs, contact us:



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NREA News - For all of the latest news from our national affiliate, please click on these links: [NREA Weekly Update - 9/08/2023](#), [NREA Weekly Update - 9/15/2023](#), [NREA Weekly Update - 9/22/2023](#), [NREA Weekly Update - 9/29/2023](#), [NREA Weekly Update - 10/06/2023](#), [NREA Weekly Update - 10/13/2023](#)

MARE Board Training Opportunities - MARE will provide Board Training in 2023 for newly elected or appointed BOE members according to this schedule

MARE Board Training Dates – 2023

Lake Ozark, MO – The Lodge of the Four Seasons (Conference)

- **Wednesday, October 18, 2023 (11:00 a.m. - 5:00 p.m.)**
- **Thursday, October 19, 2023 (8:00 a.m. - 4:30 p.m.)**

Lake Ozark, MO - The Lodge of the Four Seasons (Deadline to register – 11/19/23)

- **Friday, December 08, 2023 (12:00 noon - 6:00 p.m.)**
- **Saturday, December 09, 2023 (8:00 a.m. - 4:30 p.m.)**

To register, please complete the form found on our website and fax to (660) 747-8160, scan and email to ksandlin@moare.com, or go online (www.moare.com).

Parents Against Vaping E-Cigarettes Virtual Conference

Parents Against Vaping e-cigarettes (PAVe) is hosting a virtual, free conference, Clear the Vapor, on October 24 from 10AM-4PM, to provide an overview and a deep dive into all aspects of the ongoing youth vaping crisis, emphasizing practical solutions for parents. A list of presenters and topics is available on the Clear the Vapor Conference website

at <https://www.parentsagainstvaping.org/conference> <[https://pave.salsalabs.org/clear-the-vapor-registration-2023/index.html?page=register](https://urldefense.com/v3/https://www.parentsagainstvaping.org/conference;!!EErPFA7f--AJOW!HKRwzWidcs9OXJtrXbL5lXACuREG BxtUAHI9dp1gu 6GELZuRWGv4xgKNENUW9eSviuZ7Nf7Zm4-1G1V-yjY7QpNgTvM3A$>>. Register here: <a href=).

Quote of the Week

“Nothing is Impossible. The word itself says, ‘I’m Possible!’”

Audrey Hepburn

Preparing for the Upcoming Fight for Public Education

The fight will continue in Jefferson City regarding Open Enrollment. It is anticipated that legislation similar to HB 253 will be on the floor of the House very early in the session. It is time again for public Missouri school districts to stand up and make their voices heard regarding this matter. Please review previous information that has been sent out, including the information contained in the links below and take action. Working together, we can defeat this legislation but it is going to take all of us! Please join the fight! If your district has passed a resolution in opposition, please share that with your respective legislators and share a copy of this with your local or regional newspaper!

[HB 253 Open Enrollment](#)

[Open Enrollment - Board Resolution in Opposition](#)

[Open Enrollment - Talking Points](#)

More updated information will be forthcoming. **Please make this a priority issue for your BOE at your November, December, January or February board meeting. Please provide me with an electronic copy of your resolution once approved by your BOE!**

SB 190 – Property Tax Credit Information – Provided by Kim Cranston, Executive Director of MOASBO

Frequently Asked Questions

SB 190 – Property Tax Credit

(This is a compilation of information from a variety of mass media sources and professional school associations. It is not an exhaustive or comprehensive summary or explanation of the property tax credit in SB 190.)

What is SB 190?

SB 190, was sponsored by Senator Tony Luetkemeyer. This bill, which Gov. Parson signed earlier in July, modifies provisions relating to the taxation of seniors. It has two main provisions, one related to property tax credits and one that deals with retirement benefits from income tax deduction.

What does the property tax credit do?

It allows counties to provide a tax credit to seniors:

- Who are eligible for Social Security
- Own their home, use it as their primary resident and are required to make tax payments on that home.

Eligible seniors would be exempt from increases in the amount of property taxes they owe.

What about taxpayers who don't pay into Social Security? Are they eligible for the property tax credit?

Good question.

- The language of the bill states "Eligible taxpayers are defined as residents who are eli-

gible for Social Security retirement benefits.” Some people interpret this to mean that people such as full-time teachers and railroad workers, who are exempt from Social Security, are not eligible.

- Others interpret the language to mean taxpayers are eligible if they meet the minimum age requirement (62) for Social Security benefits.

What is the process for taxpayers to follow to know if they’re eligible for the property tax credit?

It is up to the counties to determine the process they will use.

How do taxpayers get the property tax credit?

It depends on how their county chooses to deliver the benefit. Counties will control how the credit is provided.

Counties could choose to:

- Apply it upfront to a tax bill
- Apply the credit the follow year
- Have the taxpayer pay the full amount and send them a check later

How will this be put into place?

The plan can be put into place by a county in one of two ways:

- An ordinance passed by the county council
- By voter approval. Approval from a simple majority of voters would enact the measure. To get the measure on the ballot, supporters must:

Gather 5% of the votes cast in 2020 gubernatorial election; 5% of the votes each one of the county’s districts
Deliver the signatures to the election authority at least 60 days before the general election date, which can fall in April, August or November. Signatures would have to be verified.

Are there other programs in Missouri that give tax breaks to senior citizens?

The “circuit breaker” program is designed to help seniors and people with disabilities afford property tax or rent. However, the eligibility requirements are strict and haven’t been updated since 2008.

Can taxpayers still appeal their assessments under the new law?

Yes. The law doesn’t change the way the county assessor values or calculate real estate. The county assessor would assess the value according to Missouri law and taxpayers would still receive the same assessment notices. The county Collector of Revenue would factor in the freeze and calculate the amount of taxes an eligible homeowner must pay.

What about the Hancock Amendment? How does it work with property tax credit?

This amendment provides for local governments to recoup decreased revenue by increasing tax levies. BUT, with SB 190, counties would have to report the tax credit as revenue collected, meaning they couldn’t roll up their tax levies to make up for the lost revenue.

While school districts will still be able to roll up their levies according to the latest CPI or 5%, whichever is less, that increase likely won’t cover the full amount of lost revenue.

SB 190 PROPERTY TAX CREDIT

This act authorizes a county to grant a property tax credit to eligible taxpayers residing in such county, provided such county has adopted an ordinance authorizing such credit, or a petition in support of such credit is delivered to the governing body of the county and is subsequently

submitted to and approved by the voters, as described in the act.

Eligible taxpayers are defined as residents who: 1) are eligible for Social Security retirement benefits; 2) are the owner of record of or have a legal or equitable interest in a homestead; and 3) are liable for the payment of real property taxes on such homestead.

The amount of the property tax credit shall be equal to the difference between the real property tax liability on the homestead in a given year minus the real property tax liability on such homestead in the year in which the taxpayer became an eligible taxpayer.

A credit granted pursuant to this act shall be applied when calculating the eligible taxpayer's property tax liability for the tax year. The amount of the credit shall be noted on the statement of tax due sent to the eligible taxpayer by the county collector.

The amount of property tax credits authorized by a county pursuant to this act shall be considered tax revenue actually received by the county for the purposes of calculating property tax levies. (Section 137.1050)

This provision is identical to a provision in HCS/SB 247 (2023) and is substantially similar to SB 715 (2022) and to a provision in SS/SCS/SB 133 (2023), as amended, SS/SB 540 (2023), as amended, and SS#2/SCS/SB 649 (2022).

RETIREMENT BENEFITS INCOME TAX DEDUCTION

Current law allows taxpayers with certain filing status and adjusted gross income below certain thresholds to deduct 100% of certain retirement and Social Security benefits from the taxpayer's Missouri adjusted gross income, with a reduced deduction as the taxpayer's adjusted gross income increases. For all tax years beginning on or after January 1, 2024, this act allows the maximum deduction to all taxpayers regardless of filing status or adjusted gross income. (Sections 143.124 and 143.125)

These provisions are identical to SB 448 (2023), SB 241 (2023), HB 662 (2023), HB 1206 (2023), SB 871 (2022), HB 2853 (2022), SB 157 (2021), SB 847 (2020), and HB 1725 (2020), and to provisions in HCS/SB 247 (2023), and are substantially similar to SB 585 (2023), HB 156 (2023), and HB 456 (2023), and to provisions in HCS/SS#3/SCS/SB 131 (2023).

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