

 ORIGINAL

ORDINANCE NO. 2007-029

**PROVIDING FOR THE APPLICATION OF THE 2007 ADDITIONAL  
HOMESTEAD CREDIT TO DELINQUENT PROPERTY TAXES**

**WHEREAS**, Public Law 234-2007 provides for an additional 2007 homestead credit, to be paid as a refund to taxpayers, and

**WHEREAS**, Public Law 234-2007 authorizes the county legislative body to adopt an ordinance providing that the amount of the refund shall be applied first against any delinquent property taxes owed in the county by the taxpayer.

**NOW THEREFORE, BE IT ORDAINED** by the Board of Commissioners of Delaware County that any homestead property tax refund shall be applied first against any delinquent property taxes owed in Delaware County by that taxpayer, and that any such refund shall be sent by the Treasurer directly to the taxpayer. Prior to issuing disbursement of any such refund, the County Auditor and County Treasurer shall search the records of delinquent property taxes and determine whether any taxpayer who is entitled to such a refund owes any delinquent real or personal property taxes. After applying the refund to any such delinquent taxes owed, the remainder of the refund, if any, shall be paid or transmitted as provided by Public Law 234-2007 and as set forth above.

This Ordinance shall be effective upon its passage.

**ADOPTED** this 17 day of December, 2007

DELAWARE COUNTY COMMISSIONERS

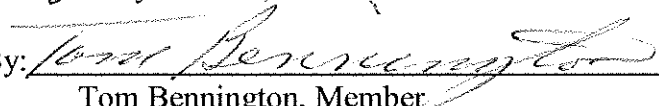
By:

  
John H. Brooke, President


By:

  
Larry Bledsoe, Vice President

By:

  
Tom Bennington, Member

ATTEST:

  
Judy Rust, Delaware County Auditor

suspended rules