

**ORDINANCE NO. 2007-15**  
**AN ORDINANCE TO PROVIDE FOR APPLICATION**  
**OF THE 2007 ADDITIONAL HOMESTEAD CREDIT**  
**TO DELINQUENT HOMESTEAD PROPERTY TAXES**

WHEREAS, Public Law 234-2007, Section 300, provides for an additional 2007 homestead credit, to be paid as a refund as provided by the Public Law;

WHEREAS, Public Law 234-2007, Section 300, authorizes a 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 Clark County.

Section 1. The amount of the additional 2007 homestead credit determined for taxpayers in Clark County shall be applied first against any delinquent property taxes owed on the **homestead** property by the Clark County taxpayer.

Section 2. Prior to issuing a warrant for or authorizing disbursement by electronic transfer of an additional homestead credit refund, the County Auditor and County Treasurer shall search the records of delinquent **homestead** property taxes and determine whether any taxpayer who is entitled to a **homestead** credit refund owes any delinquent homestead property taxes.

Section 3. After applying the additional 2007 homestead credit refund to any delinquent **homestead** property taxes owned by the taxpayer, the remainder of the refund, if any, shall be paid or transmitted as provided by Public Law 234-2007.

This ordinance shall be effective upon its passage.

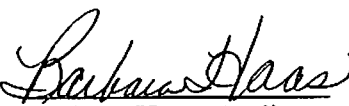
Adopted this 27<sup>th</sup> day of December, 2007

CLARK COUNTY BOARD OF COMMISSIONERS

  
\_\_\_\_\_  
Ed Meyer, President

  
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Ralph Guthrie, Vice President

  
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Mike Moore, Member

  
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Barbara Haas, Auditor