

WELLS COUNTY ORDINANCE NO. 2007-18

An Ordinance To Provide For Application Of The 2007 Additional Homestead Credit To Delinquent 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; and

WHEREAS, Public Law 234-2007, Section 300, authorizes a county legislature 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;

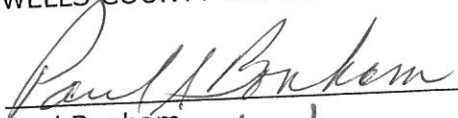
NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of Wells County, Indiana, as follows:

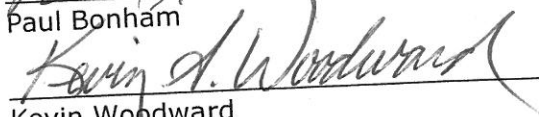
1. The amount of the additional 2007 homestead credit determined for taxpayers in Wells County shall be applied first against any delinquent property taxes owed in Wells County by that taxpayer.
2. Prior to issuing a warrant for or authorizing disbursement by electronic transfer of an additional homestead credit refund, the county auditor and county treasurer shall search the records of delinquent property taxes and determine whether any taxpayer who is entitled to a homestead credit refund owes any delinquent property taxes.
3. After applying the additional 2007 homestead credit refund to any delinquent property taxes owed 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.

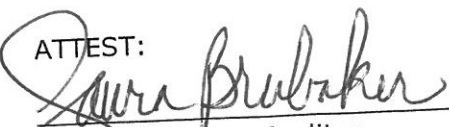
ADOPTED THIS 17 DAY OF December, 2007.

WELLS COUNTY COMMISSIONERS:

  
Paul Bonham

  
Kevin Woodward

  
C. Scott Mossburg

ATTEST:  
  
Laura Brubaker, Auditor