

DELINQUENT TAXES

The chief financial officer for business and auxiliary supervision of the District is authorized to instruct the District's attorneys to file delinquent tax lawsuits against taxpayers whose taxes have been on the delinquent rolls for a period of one year or more. The chief financial officer for business and auxiliary supervision is further authorized and empowered to exercise discretion in the filing of such lawsuits where:

1. A genuine hardship is found to exist on the part of the taxpayer;
2. The taxpayer has made arrangements to pay the delinquent taxes over a period of time agreeable to the District; and
3. The expense would make such litigation economically disadvantageous.

RESIDENCE
HOMESTEAD EX-
EMPTION

Three thousand dollars of market value of all residence homesteads of property owners 65 years of age and older shall be exempt from taxation for school purposes, retroactive to January 1, 1979. This \$3,000 exemption combined with the \$10,000 exemption granted by the state legislature, and the \$15,000 market value exemption granted to all homestead owners, results in a total of \$28,000 market value exemption for those persons over 65.