

79-4523. Payment of refund to county treasurer when property taxes on homestead delinquent.

If there are delinquent property taxes on the claimant's homestead, the refund shall be paid to the county treasurer of the county in which such homestead is located and applied first to the oldest of such delinquent property taxes and applied forward to the most recent delinquent property taxes and then to any other property taxes due on the claimant's homestead. The provisions of this section shall be part of and supplemental to the homestead property tax refund act.

History: L. 2007, ch. 157, § 2; July 1.