El Paso ISD 071902

LOCAL REVENUE SOURCES AD VALOREM TAXES

PROPOSED REVISIONS

DELINQUENT TAXES	Penalty, interest, and costs of collection shall be added to taxes paid after the delinquency date, in accordance with current legal rates.
	The District shall impose an additional 15 percent penalty on all taxes, penalty, and interest due on taxes that are delinquent on or after July 1 when it has contracted with a private attorney for collection. This penalty shall be secured by a tax lien. The District's tax collector shall notify the taxpayer of the delinquency and the additional tax penalty 30 to 60 days before July 1.
	The Superintendent shall report to the Board regarding the Dis- trict's delinquent taxes and present recommendations concerning a system for collecting delinquent taxes.
NO DISCOUNTS OR SPLIT PAYMENTS	Discount or split payment options shall not be provided for the payment of property taxes in the District. [See CCG(LEGAL)]
INSTALLMENTS	An individual who is disabled or at least 65 and qualifies for a homestead exemption may pay taxes on the residence homestead property in installments in accordance with applicable provisions. [See CCG(LEGAL)]