

**DEFERMENT OF SPECIAL ASSESSMENTS ON HOMESTEADS (EXCERPT)**  
**Act 225 of 1976**

**211.761 Definitions.**

Sec. 1. As used in this act:

- (a) "Department" means the department of treasury.
- (b) "Totally and permanently disabled" means a person as defined in 42 U.S.C. section 416.
- (c) "Homestead" means a dwelling or a unit in a multiple-unit dwelling, owned and occupied as a home by the owner thereof, including all contiguous unoccupied real property owned by the person. Homestead includes a dwelling and an outbuilding used in connection with a dwelling, situated on the lands of another.
- (d) "Owner" includes a person eligible for the exemption specified in this act, who is purchasing a homestead under a mortgage or land contract or who owns a dwelling situated on the leased lands of another or is a tenant-stockholder of a cooperative housing corporation.
- (e) "Special assessment" means an assessment against real property calculated on a benefit or ad valorem basis for curb and gutter, sidewalk, sewer, water, or street paving; a drain; a connection fee or similar charge for a sewer or water system; or the land contract on a parcel of property acquired under the circumstances set forth in section 3(2). Special assessment does not include charges for current service.

**History:** 1976, Act 225, Imd. Eff. Aug. 4, 1976;—Am. 1976, Act 437, Imd. Eff. Jan. 13, 1977;—Am. 1978, Act 360, Imd. Eff. July 22, 1978.