

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

**211.766 Payment of special assessment by department to indemnify local special assessment districts; lien; notice to county treasurer; record; delinquent tax roll requirements; distribution of amount received from department; notation on current tax roll.**

Sec. 6. The department shall pay the entire balance owing, including delinquent amounts, of the special assessment of an applicant who qualifies under this act. The department shall transmit to the collecting officer the sum of money required to indemnify the local special assessment district for a revenue loss resulting from the deferment of the special assessment. At the same time, the department shall cause the recording of a lien in favor of the state with the register of deeds and notify the county treasurer of the special assessment deferred, indicating the amount deferred for each special assessment and identifying the homestead. The county treasurer shall keep a record of the notice and shall require that the homestead be included in the subsequent return of delinquent taxes by each collecting officer, that the property is identified on the delinquent roll as provided in this act, and that the amount of special assessment shown on the roll as due and unpaid are the same as the amount approved by the department for deferment. The sum received by the collecting officer from the department shall be distributed to the several special assessment districts in direct proportion to their respective shares of the total of special assessments deferred in the same manner that distribution would be made had the same amount been received from the payment of the special assessments. The collecting officer shall enter on the current tax roll opposite each homestead for which deferment is allowed a notation that payment is deferred pursuant to this act.

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